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Reports

on the

Administration of the Excise Department in the Bombay Presidency, Sind and Aden

133261

For the Financial Year 1929-30

1936-37

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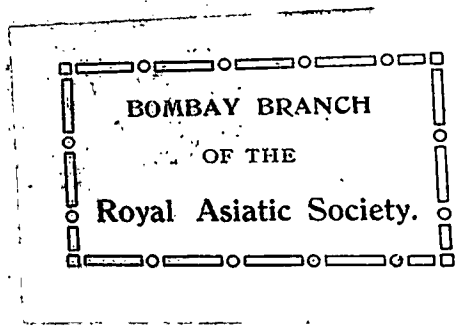

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Statement of corrections required to be made in the Report on the Administration of the Excise Department in Sind for the year 1929-30.

In column 2 of the Imperial Return I, *substitute* the figures " 7,35,617, 24,917, 40,914, 1,60,420, 1,28,794, 44,560 *for* the figures " 7,34,697, 2,24,665, 98,505, 1,60,561, 1,28,994, 44,136 " respectively.

For the total figures " 14,19,245 " in the said column *read* " 11,62,909."

In column 5 of the Imperial Return I, *for* the figures " 10,77,497, 4,03,702, 1,47,747, 2,40,140, 1,83,984, 71,921 " *substitute* the figures " 10,78,417, 2,03,954, 90,156, 2,39,999, 1,83,784, 72,345 " respectively.

For the total figures " 21,75,829 " in the said column *read* " 19,19,493."

In column 7 of the Imperial Return I, *substitute* the figures " 10,78,417, 2,03,954, 90,156, 2,39,999, 1,83,784, 72,345, " *for* the figures " 10,77,497, 4,03,702, 1,47,747, 2,40,140, 1,83,984, 71,921 " respectively.

For the total figures " 21,75,829 " in the said column *read* " 19,19,493."

In column 18 of the Imperial Return I, *substitute* the figures " 15,38,856, 2,47,042, 92,156, 2,66,800, 1,83,845, 75,814 " *for* the figures " 15,37,936, 4,46,720, 1,49,747, 2,66,941, 1,84,045, 75,390 " respectively.

For the total figures " 27,13,706 " *read* " 24,57,370 " in the said column.

In column 48 of the Imperial Return I, *substitute* the figures " 17,87,384, 4,92,061, 1,82,090, 5,37,968, 4,10,908, 1,13,805, 36,51,986, (*a*) 1,44,610 " *for* the figures " 17,86,464, 6,91,809, 2,39,681, 5,38,109, 4,11,108, 1,13,381, 39,08,322, (*a*) 4,48,900 " respectively.

The figure " (*a*) 4,48,900 in column 47 should be " 1,44,610" and *for* the total figures " 4,75,891 " in the said column and *for* the total figures " 43,57,222 " in column 48 *read* " 1,71,601 and 37,96,596 " respectively.

In column 51 of Imperial Return I, *substitute* the figures " 15,24,867, 4,30,539, 1,62,447, 4,89,315, 3,66,042, 1,02,439, 31,63,941, (*a*) 1,44,610 " *for* the figures " 15,23,947, 6,30,287, 2,20,038, 4,89,456, 3,66,242, 1,02,015, 34,20,277, (*a*) 4,48,900 " respectively.

For the total figures " 38,69,177 " in the said column *read* " 33,08,551."

In column for 1929-30 *against* items Nos. 2 and 6 of the statement given in paragraph 14 of the report, the figures " 19,19,493 and 1,73,894 "

should be *substituted* for the figures "21,75,829 and 4,78,184" respectively. In the last column of the same statement for the figures "1,70,608 and 25,673" against items Nos. 2 and 6 *substitute* the figures "4,26,944 and 3,29,963 respectively.

For the total figures "43,57,222" in column for 1929-30 and *for* the total figure "2,57,780" in the last column of the said statement *substitute* the figures "37,96,596 and 8,15,406" respectively.

For the figures "1,70,608" in line 1 under "country spirit" of paragraph 16 of the report *substitute* the figure "4,26,944".

For the figures "1,18,533" in clause (1) of paragraph 16 of the report *substitute* the figure "3,74,869".

For the figures "25,673" in line 1 under "Miscellaneous of paragraph 20 of the report *substitute* the figure "3,29,963.".

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1929-30

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following changes were introduced in the Excise system and arrangements during the year 1929-30 :—

(1) The rationing system was continued, the rations for all districts being fixed at the same figures as for 1928-29 (G. R., R. D., No. 1531/28 dated 17th January 1929).

(2) The limit of possession, sale and transport of country spirit was increased to 6 quart bottles in rural areas and to 3 quart bottles in urban areas, having the same still-head duty rates (G. R., R. D., No. 1531/28 of 17th January 1929).

(3) Border shops were allowed to sell country spirit of 25° U.P. where the adjoining State shops sold that strength (G. R., R. D., No. 1531/28 of 17th January 1929).

(4) Shops within six miles of the border of an Indian State were ordered to be treated as border shops so far as the sale of country liquor was concerned (G. R., R. D., No. 1531/28 of 17th January 1929).

(5) The tree-tax in the Ratnagiri District was increased from Rs. 3 to Rs. 3-8-0 for date and wild palm, and from Rs. 8 to Rs. 9 for cocoanut and brab (G. R., R. D., No. 1531/28 of 17th January 1929) and the rates, which had been raised, were lowered in the Umbergaon petha of the Thana District from Rs. 3 to Rs. 2 for date and wild palm and from Rs. 7-8-0 to Rs. 5 for cocoanut and brab (G. R., R. D., No. 50/28 of 17th July 1929).

(6) The country spirit licenses in the Town and Island of Bombay were not auctioned as usual, but as an experiment renewed to the old licensees at a price fixed by the Collector (G. R., R. D., No. 2372/28 of 18th March 1929).

(7) The retail opium licenses in the Town and Island of Bombay were disposed of by inviting tenders instead of being auctioned as formerly (G. R., R. D., No. 10287-24-Confl. of 6th February 1929).

(8) Section 18-B of the Bombay Abkari Act relating to mahura flowers was extended to the whole of the Bombay Presidency proper (G. Rs., R. D., No. 3748/28 of 18th December 1929 and 5th March 1930).

(9) The sale of masala country spirit in sealed bottles was allowed in all the districts of the Bombay Presidency proper (G. R., R. D., No. C.-153 dated 28th May 1929).

(10) The concession rate of duty of Rs. 10 per proof gallon on Indian rum imported into the Bombay Presidency for supply to British and Indian regimental canteens was withdrawn (G. R., R. D., No. 9188/24 of 21st August 1929).

(11) The Dabhoda Distillery was closed and a bonded warehouse established at Dabhoda (G. R., R. D., No. 2450/28 dated 9th July 1929).

2. In this report, all statistics of revenue except those relating to "Gain on sale proceeds of Excise opium" and consumption relate to British districts only.

CHAPTER II.

Country Spirit.

3. *Sale strengths.*—The sale strengths prescribed for country spirit were 25° U.P., 30° U.P., 40° U.P. and 60° U.P. The sale of 25° U.P., revived from 1st April 1929, was allowed only at those border shops where the adjoining States were selling that strength. The remaining border shops were allowed to sell spirit of 30° U.P. The sale of spirit of a higher strength in border shops was necessary in the interests of the British revenue owing to the reluctance of the States concerned to reduce the strength of the spirit sold in their shops on the British border. The policy of discouraging the consumption of stronger spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. But in certain areas, where it was found that such a restriction had only driven people to stronger spirit illicitly distilled or imported, it was found necessary to remove the restrictions and allow the sale of stronger spirit at the shops.

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to Rs. 1,28,81,028 as against Rs. 1,22,83,293 in the previous year (Imperial Return I, col. 2) showing an increase of Rs. 5,97,735 due to the increased issues of country spirit as explained below.

5. *Vend and License fees.*—The receipts from fees for the right of retail vend of country spirit at shops slightly increased from Rs. 84,93,878 to Rs. 86,73,004 (Imperial Return I, col. 4). In some districts there was no competition at the auctions, but this was more than counterbalanced by keen competition in other districts. Of the total fees, Rs. 62,74,754 represent vend and Rs. 23,98,250 license fees.

6. *Revenue and consumption in the Akrani Tract.*—The country spirit arrangements in the Akrani continued to be managed by the Forest Department. The sale proceeds of spirit in the area amounted to Rs. 65,349 against Rs. 59,896 in the previous year. The consumption which is of 60° U.P. only amounted to 38,400 bulk gallons against 39,900 in the previous year. The decrease was due to the prevalence of small pox in epidemic form. In spite of the decrease in sales, there was an increase in the sale proceeds due to (1) the credit to the current year's accounts of the sale proceeds of 1,668 gallons of

spirit sold in March 1929 and (2) the increase in the selling price of liquor from annas four to annas five per bottle.

7. *Working of the contract supply system.*—The contract supply system, which was in force in Sankheda Mewas of Rewa Kantha Agency and in Mahi Kantha leased area, was discontinued from 1st April 1929 and departmental supplies from the Nasik Distillery were substituted.

The Nasik Distillery with its dependent warehouses continued to be managed departmentally and was worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—Section 18-B of the Bombay Abkari Act relating to mahura flowers was extended to the whole of the Presidency proper, with effect from 5th March 1930, but no cases under the section were detected during the year except in those districts wherein that section was already in force.

Cases of illicit possession of mahura flowers increased from 119 in 1928-29 to 208 in 1929-30 in Kaira District and from 21 to 38 in Nasik District, while in Thana and Kolaba districts there was a decrease from 68 and 12 in 1928-29 to 33 and 7 respectively in 1929-30.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit increased slightly from 1,579 in 1928-29 to 1,607 in the year under report. Twenty-eight additional shops were opened or reopened on the recommendation of the Excise Advisory Committees concerned in places where they were required to meet the legitimate needs of the drinking public who would otherwise have resorted to liquor illicitly distilled or illicitly imported. Liquor shops existed at most of these places previously.

10. *Advisory Committees.*—The various Excise Advisory Committees in the Presidency proper held 417 meetings at which 348 recommendations were made. Of these, 161 recommendations were wholly accepted and 6 partially accepted. The hours of sale were the same as in the previous year, viz., opening hour 10-30 a.m. and closing hour 8 p.m. except in the following cases :—

(*i*) in Bombay, where it was 9 p.m.,

(*ii*) on the Railway Lines up to Thana on G. I. P. Railway, and Virar (Bassein Taluka), on the B. B. & C. I. Railway, where it was 8-30 p.m., and

(*iii*) in Poona City and Cantonment and Kirkee Cantonment where it was 7-30 p.m. from 1st September to 28th February.

11. *Consumption.*—Appendix A, column 11 shows in terms of proof gallons the sale of spirit at shops. There was an increase of 51,273 proof gallons or about 4 per cent. There was an increase in consumption in Ahmedabad, Surat, Bombay Suburban, Kanara, Dharwar, Belgaum, Bijapur, Satara, Poona, Nasik, and the East and West Khandesh districts and the Town and Island of Bombay. In all other districts there was a decrease in consumption. The noteworthy increases occurred in the Town and Island of Bombay (27,979), Poona (10,490), Dharwar (5,860), East Khandesh (4,934), Surat (3,499), Belgaum (3,167) and Bijapur (2,227). In Bombay the increase was due to the absence of industrial

trouble which had kept down consumption in the previous year. In the other districts, the increase was due to :—

(1) the lowering of selling prices by licensees in certain places on account of mutual competition ;

(2) the large number of marriages celebrated amongst the drinking classes, with a view to evade the Sarda Act which came into force from 1st April 1930 ;

(3) the increase in the limit of possession of country spirit ; and

(4) the sale of 25° U.P. at many border shops.

The main decreases in consumption were in Broach (4,581), the Panch Mahals (2,985) and Kolaba (2,524). These are attributed to the general trade depression and high selling prices. The following statement shows in respect of Bombay City and each district (1) the ration fixed for 1929-30 ; (2) the actual consumption in 1929-30 and 1928-29 and (3) the cases of illicit distillation, possession, sale and import detected in 1929-30 and 1928-29 :—

Name of District	Ration in London proof gallons	Consumption in London proof gallons			Cases of illicit importation, possession, sale and distillation		
	1929-30	1929-30	1928-29	Increase or decrease	1929-30	1928-29	Increase or decrease
Ahmedabad ..	68,536	56,111	53,395	+2,716	313	176	+137
Kaira	36,000	23,037	23,836	−799	263	306	−43
Panch Mahals ..	51,066	31,707	34,692	−2,985	617	542	+75
Broach ..	48,564	27,311	31,892	−4,581	45	65	−20
Surat	2,30,365	1,29,108	1,25,609	+3,499	365	300	+65
Thana ..	1,53,196	1,10,853	1,11,515	−662	605	575	+30
Bombay Suburban	63,197	41,497	40,734	+763	13	17	−4
Bombay ..	4,23,191	3,81,580	3,53,601	+27,979	55	73	−18
Kolaba ..	92,770	49,103	51,627	−2,524	76	71	+5
Ratnagiri ..	82,920	38,647	39,487	−840	91	96	−5
Kanara ..	27,735	21,565	20,377	+1,188	31	64	−33
Dharwar ..	49,470	36,346	30,486	+5,860	111	100	+11
Belgaum ..	50,153	31,391	28,224	+3,167	93	80	+13
Bijapur ..	22,600	14,036	11,809	+2,227	126	148	−22
Sholapur ..	27,138	23,616	23,733	−117	92	110	−18
Satara ..	13,073	11,192	11,076	+116	80	43	+37
Poona	1,00,680	72,942	62,452	+10,490	19	21	−2
Ahmednagar ..	19,097	10,671	12,258	−1,587	28	15	+13
Nasik	45,613	33,611	33,539	+72	217	199	+18
West Khandesh ..	91,179	77,914	74,951	−2,963	1,368	2,004	−636
		15,366*	15,972*	−606*			
East Khandesh ..	68,888	51,303	46,369	+4,934	153	268	−115
	17,65,431	12,88,907	12,37,634	+51,273	4,761	5,273	−512

*Akrani Mahal of the West Khandesh District.

The rations fixed for 1929-30 were the same as those for 1928-29, but the figures reported in the foregoing statement include in all cases the extra ration of 20 per cent. which is allowed to border shops in case of necessity. In spite of an increase in consumption as compared with the previous year, the total consumption fell below the allotted ration by 4,76,524 proof gallons. The general causes of the decrease are the poor economic condition of the people due to the general trade depression, illicit distillation in tracts where there are facilities for it, illicit importation of liquor from Indian States or foreign territories, low strength of country spirit, high selling prices and a growing taste among the drinking classes for cheap foreign spirit and beer, wherever available. Where cheap foreign spirit or beer was not easily obtainable, the ordinary consumer of country spirit had recourse to illicit supplies either distilled in the vicinity or imported from adjoining Indian States or foreign territories where country liquor is comparatively very cheap.

12. *Temperance activities.*—No temperance activities of note occurred in Bombay City. In the mofussil there were no temperance movements of any kind except in Surat, Broach, Kolaba, Ratnagiri and Ahmednagar districts. In Surat district, a vigorous anti-drink campaign was carried on as in the previous year, mainly for political reasons. A similar vigorous propaganda against drink was also carried on at the end of the year in Jambusar taluka of Broach District. In Kolaba, Ratnagiri and Ahmednagar districts, there were short-lived caste movements against drink. In Sholapur District, there was a little temperance activity which reduced the sales of toddy to a slight extent.

13. *Administration of Distilleries and Warehouses.*—There was one distillery and 38 bonded warehouses during the year under report.

The issues to retailers in British districts of duty paid spirits amounted to 1,282,418 proof gallons (exclusive of 15,669 proof gallons issued from the Dhadgaon Distillery to the Akrani Tract) against 1,234,882 proof gallons in the previous year.

14. *Retail sale in excess of prescribed limits.*—Permits for the sale of country spirit in excess of the prescribed limits were granted in all districts except Ratnagiri, Bijapur, Sholapur, Satara, Nasik and East Khandesh. The total quantity sold under such permits was 171 gallons of 25° U.P., 57 gallons of 30° U.P., 513 gallons of 40° U.P., and 20,581 gallons of 60° U.P., against 269 gallons of 30° U.P., 1,581 gallons of 40° U.P., and 22,267 gallons of 60° U.P., in the previous year. Similar permits were also granted for the sale of toddy under which 2,772, 20, 146 and 4,384 gallons were sold in Thana, Bombay Suburban, Sholapur and West Khandesh districts respectively.

CHAPTER III.

TODDY.

15. *Revenue.*—The revenue under this head is derived from (1) tree tax and (2) fees for the retail sale of toddy. It amounted to Rs. 51,17,207

in the year under report as compared with Rs. 45,72,878 in the previous year (col. 11 of Imperial Return I), an increase of Rs. 5,44,329.

16. *Tree Tax.*—The receipts from tree tax amounted to Rs. 18,84,538 during the year under report as against Rs. 17,07,519 in the previous year (col. 8 of Imperial Return I). The increase of Rs. 1,77,019 is due to an increase in the number of trees tapped.

17. *Vend and License Fees.*—The revenue from vend fees was Rs. 28,82,857 and from license fees Rs. 3,49,812 amounting in all to Rs. 32,32,669 as against Rs. 28,65,359 in the preceding year (col. 9 of Imperial Return I). The increase of Rs. 3,67,310 is due to keen competition at the auctions in some districts.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy during the year under report and in the previous year is given below (Appendix B) :—

Year	Cocoanut	Brab	Date and wild palm	Total
1928-29	35,287	21,537	288,694	345,518
1929-30	43,412	22,209	332,833	398,454
	+8,125	+672	+44,139	+52,936

Except for a slight decrease in Ahmedabad, the Panch Mahals, Kolaba, Kanara, Belgaum, Satara, Poona and Ahmednagar districts, there was an increase in all the other districts and in the Town and Island of Bombay. The most noticeable increases were in Surat (23,607) and Thana (17,124) districts. The increase in the number of trees tapped in Surat District is due mainly to the fact that several shops and booths, which had remained closed in the previous year for want of bids on account of the anti-drink movement, were disposed of in the year under report. The increase in the Thana District is due to the tapping of a larger number of trees for supply of toddy to Bombay.

19. *Toddy licenses.*—The licenses of different descriptions granted during the year and in the previous year were :—

Year	Domestic consumption	Treefoot booths	Shops	Hawking licenses	Total
1928-29 ..	10,593	3,194	1,044	15	14,846
1929-30 ..	10,110	3,173	1,046	....	14,329
	−483	−21	+2	−15	−517

The decrease in the total number of domestic consumption licenses is mainly due to a decrease of 1,040 such licenses in the Panch Mahals

district, though this decrease is partially counteracted by an increase in the number of such licenses in Surat district. The decrease in the number of domestic consumption licenses in Panch Mahals is due to the restrictions imposed on the grant of this class of licenses. The increase of 567 in Surat district is due to a return to toddy among the local people on account of its cheapness. Two new toddy shops, one in Thana district and the other in Bijapur district were opened during the year under report.

Hawking licenses were completely abolished with effect from 1st April 1929.

20. *Consumption.*—The fall of about 12 lakhs in consumption in the previous year has been retrieved and the total consumption shows an increase of 1,335,552 gallons which is shared by all the districts except Bombay, Ratnagiri, Kanara, Belgaum, Sholapur, Satara, Poona and Ahmednagar. The increase in the consumption of toddy occurred mainly in the districts of Thana (762,092 gallons) and Surat (548,575 gallons). The large increase in Thana district is due to the fact that in the year 1928-29 on account of the boycott of the toddy auction in Umbergaon Petha, there was an abnormal fall in the consumption of toddy. Similarly in Surat district, the increase is due to the fact that in the year 1928-29 many shops and booths had remained undisposed of for want of bids, and hence the consumption in that year showed a considerable decrease when compared with the consumption in 1927-28. In the year under review, almost all the shops and booths were disposed of, thus bringing the consumption to its normal condition. Celebration of a large number of marriages during the year on account of the Sarda Act is also to a large extent responsible for the increased consumption of toddy.

The decrease in the Town and Island of Bombay and in Ratnagiri district is more apparent than real. The fact that the recorded consumption of toddy shows a decrease in spite of an increase in the number of trees tapped is a clear evidence of the unreliable returns of sales maintained by licensees. The decrease in Ahmednagar and Sholapur districts is attributed to temperance activities, while in other districts it is due to high selling prices.

21. *Manufacture of Gul from sweet toddy.*—In Kanara district, 11 persons were permitted to manufacture gul as against 6 in the previous year. The number of trees tapped free of duty for this industry during the year under report was 119 as against 65 in the previous year. The increase in the number of licenses granted is due to encouragement given to this industry by the Agricultural Department.

No permission was granted for the manufacture of gul from sweet toddy in any other part of the Presidency.

CHAPTER IV.

Foreign Liquor including those of Indian manufacture.

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian-made liquors, (2) license fees for the sale of such liquors

as well as imported liquors, and (3) vend (pass) fees on foreign liquors :—

(*a*) imported at the port of Bombay, or

(*b*) imported into the Bombay Presidency from other parts of British India and Indian States and foreign possessions, or

(*c*) manufactured in the Bombay Presidency.

During the year under review, the revenue under (1) amounted to Rs. 9,13,084 against Rs. 6,96,943 in the previous year (columns 12, 15, 19 and 20 of Imperial Return I). The increase is mainly due to increase in imports of Indian-made foreign liquor—spirits as well as beer. The revenue under (2) increased from Rs. 13,94,673 in the previous year to Rs. 20,01,128 (cols. 13, 16, 21 and 22 of Imperial Return I). The increase is due partly to the increased sales and partly to the fact that only nine months' fees assessed on sales were credited to the accounts of the preceding year, while twelve months' fees were credited to the accounts of the year under report. Vend (pass) fees have as usual been included in the column of license fees.

23. *Imports and consumption of foreign liquor.*—The gross imports of foreign liquor into Bombay City by sea compared with those of the previous year were as follows :—

Year	Fermented liquors (Liquid gallons)	Wines (Liquid gallons)	Potable spirits (proof gallons)	Denatured and perfumed spirits (Liquid gallons)
1929-30	15,38,524	79,125	2,35,434*	3,04,852
1928-29	12,35,362	75,756	2,27,891†	2,63,584
Increase ..	+3,03,162	+3,369	+7,543	+41,268

Exports to other provinces are made from these imports as Bombay is a large distributing centre for the whole of India.

The following table gives the statistics of sales in the Presidency proper of foreign liquor in the year under report, compared with those in the previous year (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15) :—

Year	Fermented liquors (Bulk gallons)	Wines (Bulk gallons)	Potable spirits (Bulk gallons)	Denatured spirits (Bulk gallons)
1929-30	10,23,899	44,207	2,95,409	2,51,016
1928-29	8,73,991	41,911	2,90,480	2,35,741
Increase ..	+1,49,908	+2,296	+4,929	+15,275

* Includes 565 bulk gallons of liqueurs. † Includes 705 bulk gallons of liqueurs.

There was an all round increase in the consumption of foreign liquor. The sales of beer especially have increased. Foreign beers are fairly cheap and now that refrigerators have been installed in more shops, cold beer both in bulk and bottle is obtainable at all times. Beer is a more pleasant and palatable drink compared with adulterated toddy and country spirit, and the Bombay millhands have consequently taken to it. The increase in the consumption of wines and spirits is small and calls for no special remarks. The consumption of Indian-made spirits shows a large increase due to their cheapness as compared with imported spirit, the sales of which on this account show a slight decrease. The sales of denatured spirits show an increase in almost all districts, due mostly to the use of this spirit for stoves and in arts and industries. In some districts, the increase is to a certain extent attributed to the use of denatured spirit for potable purposes by the poorer classes owing to high price of and restrictions on country spirit. The imports of denatured spirit through the port of Bombay amounted to 299,123 gallons as against 2,56,711 gallons in the previous year. The major portion of the imports, 2,93,360 gallons, was from Java. 5,757 gallons were imported from Calcutta and 6 gallons only from the United Kingdom.

24. *Canteen Tenant Licenses.*—The number of canteen tenant licenses issued during the year under report was 31 as against 35 in the previous year. The total quantity of beer sold under these licenses was 170,394 gallons as against 158,755 gallons in the previous year. It has now been decided that canteen tenant licenses should, like other foreign liquor licenses, be assessed by license fees on actual sales. This change, however, has come into force from 1st April 1930 only.

25. Messrs. Kemp & Co., N. Powell & Co., Wright & Co., and M. J. Gajjar of Bombay, Wingate & Co. of Poona, and the Gujarat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 5 per proof gallon. Messrs. I. G. Gajjar & Co. of Bombay opened a new bonded Laboratory during the year under report for the manufacture of spirituous medicinal and toilet preparations. Medicinal and toilet preparations at the lower rate of duty were imported into Bombay from the following firms :—

(1) The Alembic Chemical Works Co., Ltd., Baroda ;

(2) The Bengal Chemical and Pharmaceutical Works, Calcutta ;

(3) The Ranaghat Chemical Works, Calcutta ;

(4) Dr. Bose's Laboratory, Calcutta ;

(5) Dr. Burman's Laboratory, Calcutta ;

(6) The Bhavnagar Chemical Works, Bhavnagar.

The sales of rectified spirit were 474 gallons as against 359 in the previous year (column 14 of Imperial Return IV). No accounts of medicated wines are required to be kept and so column 16 of Imperial Return IV is blank. Indian-made foreign spirit is manufactured at the

Gujarat Chemical Works at Ahmedabad, the Alembic Chemical Works Co. at Baroda and the Government Central Distillery at Nasik. The Gujarat Chemical Works supplied 24,964 proof gallons of duty-free rectified spirit to the Governn ent Medical Stores, Bombay, as against 21,849 gallons in the preceding year. One hundred and forty gallons of denatured spirit were manufactured at the Gujarat Chemical Works as against 202 gallons in 1928-29.

26. *Licenses.*—The number of licenses for the sale of foreign liquor was 2,617 against 2,546 in the preceding year. The increase is mainly due to the grant of 77 temporary stall licenses over and above those granted in the preceding year. There were only slight increases and decreases under other classes of licenses.

Fifty licenses were issued for the manufacture of perfumed spirits, the same as in the previous year. The number of licenses for the manufacture of flavouring essences was 7 as against 6 in the preceding year.

CHAPTER V.

Intoxicating Drugs other than Opium.

Hemp Drugs.

27. *Cultivation and outturn of ganja.*—Cultivation of ganja was not allowed during the year under report as there was a sufficient quantity to last for the year out of the previous years' stock.

28. *Issues from warehouses.*—The issues from the warehouses during the year under report and the year 1928-29 are contrasted below :—

	1928-29		1929-30	
	Ganja	Bhang	Ganga	Bhang
	Maunds	Maunds	Maunds	Maunds
Issued for sale in the Bombay Presidency	955	200	922	206
Exports to Indian States	81	30	88	36
Exports to other Provinces ..	23	..	33	..
Exports to foreign countries ..	..	..	10	..

29. *Fluctuations in consumption.*—The following table shows the consumption as compared with that of the previous year :—

Year	Ganja	Bhang
1928-29	32,881	8,043
1929-30	31,584	7,902

The decrease in the consumption of ganja was mainly in Bombay city and the districts of Poona, Sholapur, Ahmedabad and Nasik. In Bombay City, the decrease was mainly due to the diversion of ganja addicts to illicit charas, while in the districts it is attributed to high selling prices charged at the shops. In Satara, Bijapur, and East Khandesh districts, however, there was an increase in the consumption, which is attributed principally to low selling prices. In Satara district it was also due to the increase in the population of the labouring classes owing to construction works, and in Bijapur district it was partly due to the larger influx of fakirs, sadhus and pilgrims and also to a good season.

The small decrease in the total consumption of bhang calls for no remarks.

30. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses and (*b*) imports from other provinces and (2) vend fees. The duty realised and the vend fees amounted to Rs. 12,14,107 and Rs. 7,57,345, respectively as compared with Rs. 12,90,314 and Rs. 7,48,682 respectively in the year 1928-29 (Imperial Return I, columns 31, 35 and 36).

31. *Vend licenses.*—The number of vend licenses in the year under report was 536 (Imperial Return III, columns 10 to 12 and 32 to 34) as against 534 in the year 1928-29. Of these 20 were wholesale and 516 retail. There was an increase in the number of shops by 2 due to (1) reopening a shop in the Sholapur district and (2) opening a new shop in the Bombay Suburban District.

Cocaine.

32. *Vend licenses.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 771 during the year under report against 759 in 1928-29 (Imperial Return III, column 38).

33. *Imports and Issues in the Presidency.*—The quantity of cocaine and the allied drugs imported during the year amounted to 24 lbs. 2 ozs. 347 grs. (Avoirdupois standard weight) against 37 lbs. 2 ozs. 133 grs. in the previous year. The quantity sold under licenses was 16 lbs. 9 ozs. 206 grs. against 13 lbs. 3 ozs. 153 grs. The statistics of cocaine transactions called for in Government of India's letter No. 1324, dated 8th March 1922, Department of Commerce, are given below in the form approved in G. R. No. 4495, R. D., dated the 22nd August 1922 :

Stock on 1st April 1929			Imports during the year			Total			Sales during the year			Closing balance on 31st March 1930		
Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs	Lbs.	Ozs.	Grs.
17	10	83	24	2	347	41	12	430	32	9	292	9	3	138

34. *Cocaine Cases.*—Ninety cases of illicit possession of cocaine were detected in the City of Bombay during the year under report against

39 during 1928-29. The reasons for the increase have been given in paragraph 50 below. The largest seizure of cocaine by the Excise Department during the year was 24,024 grains.

CHAPTER VI.

OPIUM.

35. *Realization from opium issued from depots.*—Opium issued from the depôts realised Rs. 17,97,305 as shown in the District Treasury accounts. Of this sum Rs. 6,34,568 represented the prime cost paid to the Government of the United Provinces and the balance of Rs. 11,62,737 gain on sales as shown in columns 24 and 25 of Imperial Return I. From the latter figures the expenditure noted below has to be deducted :—

	Rs.
(1) Conveyance and packing charges of opium at Opium depôts in British districts	7,388
(2) Cost of maintenance of the Government Opium depôt at Sadra	871
	8,259

The net profit to Government thus amounts to Rs. 11,54,478 (inclusive of duty) against Rs. 12,63,540 in the previous year, a decrease of Rs. 1,09,062 which is partly due to the transfer of the Commissioner's control over the Rajkot and Palanpur opium depôts to the Western India States Agency from 1st October 1928 and partly to the decrease in consumption. This decrease would have been still greater, but for a further decrease in the rate of cost price from Rs. 23-5-0 to Rs. 22-7-0 per seer from 1st April 1929.

36. *Sales in British districts.*—The total issues in British districts amounted to 21,350 seers against 22,126 seers in the previous year (column 17 of Imperial Return IV). The actual sales, however, were 21,091 seers against 22,039 seers in the previous year, a decrease of 948 seers or 4¼ per cent due to the fall in the consumption in all districts except Kaira, Panch Mahals, Dharwar, Bijapur and Bombay Suburban districts. The decrease in these areas is attributed to trade depression and the high selling prices charged by licenses as a result of heavy vend fees which they had to pay on account ot keen competition. In Bombay it is also partly due to propaganda against the opium habit and to illicit opium finding its way into Bombay and competing with licit opium, as the former can be had at a considerably cheaper price.

37. *Vend fees.*—The fees for retail vend in British districts amounted to Rs. 11,69,114 against Rs. 11,20,646 in the previous year (column 27 Imperial Return I). The increase of Rs. 48,468 was due to keener competition at the auctions.

38. *Retail shops and Medical Practitioners', Chemists and Druggists' Licenses.*—The total number of shops was 683 against 681 in the previous year (column 31 of Imperial Return III). The number of licenses held by medical practitioners chemists and druggists for the possession and sale of opium and its preparations decreased from 1,081 in the previous year to 1,070 (column 35 of Imperial Return III).

39. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 7,053 seers against 6,137 seers in the previous year (Appendix "D").

40. *Manufacture and Issues in the Baroda State.*—The area under poppy cultivation in the Baroda State was 406 acres against 104 in the previous year. The opium in hand at the beginning of the year was 51,852 seers and that manufactured during the year 1,170 seers. The total issues to licensed dealers decreased from 6,155 seers to 5,734 seers. The stocks held at the end of the year were 46,168 seers exclusive of 1,120 seers on account of dryage.

41. *Total Excise opium revenue.*—The Excise opium revenue was Rs. 28,08,771 against Rs. 29,02,444 in the previous year, a decrease of Rs. 93,673. This was due to the decrease in consumption.

42. *Consumption of opium for veterinary or quasi-veterinary use.* The quantity of opium used for veterinary or quasi-veterinary purpose during 1929-30 was 48 lbs. 12 ozs. 14 drs. and 11 grs. against 42 lbs. 4 ozs. and 10 grains in the previous year.

43. *Measures to check the administration of opium to children.* The National Baby and Health Week Association, Bombay, was like last year active in warning mothers against the danger of drugging children with opium. The Association used magic latern lectures, demonstrations of cinema films, exhibitions of models and posters and free distributions of vernacular leaflets on child welfare. These exhibitions took place in 130 towns and villages during the Baby Week celebrations and were witnessed by nearly 8,25,000 people. 72 centres were also supplied with popular literature on public health and child welfare. The lady Inspector of Factories also by private talks and lectures took every opportunity to warn the factory and mill-workers against the evils of administering opium to children. These activities have no doubt some instructive value and have probably contributed to a decline in the sales of opium.

CHAPTER VII.

Financial Results.

44. *Revenue.*—The total gross realizations for the year (Imperial Return 1) are contrasted below with those of the previous year:—

Item	Realizations in		Increase	Decrease
	1928-29	1929-30		
	Rs.	Rs.	Rs.	Rs.
(1) Country spirit ..	2,07,77,171	2,15,54,032	7,76,861	....
(2) Country fermented liquor ..	45,72,878	51,17,207	5,44,329	....
(3) Malt liquors ..	2,73,527	3,25,030	51,503	....
(4) Wines and spirits (Foreign spirits other than malt liquors, medicated wines and commercial spirits)	17,33,430	24,92,862	7,59,432	....
(5) Commercial spirits including medicated wines) ..	84,659	96,320	11,661	....
(6) Hemp drugs ..	20,39,334	19,71,711	....	67,623
(7) Opium ..	29,02,444*	28,08,771*	....	93,673
(8) Fines and forfeitures ..	8,847	11,069	2,222	....
(9) Miscellaneous ..	1,82,654	1,14,731	....	67,923
(10) Recoveries from Government commercial undertakings ..	12,35,306	12,29,633	....	5,673
Total ..	3,38,10,250	3,57,21,366	21,46,008	2,34,892
		Net increase ..	19,11,116	

* Exclusive of license fees for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to those States and to Baroda and Aden and the cost price of opium supplied to British districts.

Item 10 shows recoveries from Government commercial undertakings such as profits from the Distillery and realizations from the sale of old Distillery plant, etc.

45. *Expenditure.*—The expenditure for the year exclusive of (1) refunds (Rs. 2,28,627) and (2) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048) was Rs. 26,09,366 against Rs. 26,40,955 in the previous year. This figure of expenditure for the year 1929-30 includes the amount of Rs. 6,23,313 on account of price paid to the Government of India for opium supplied to the Department. It also includes the amount of Rs. 1,28,138 on account of investments in Government commercial undertakings. Till the year 1927-28, the amounts under these heads were not shown in the report. They have since been

included owing to the new method of accounting. The cost of opium is fully recouped from the sale of opium, and the investments in Government commercial undertakings are fully recouped from the working of the Distillery which yields a profit every year. The figures included under these heads in the previous year were Rs. 7,81,201 and Rs. 1,07,506 respectively. The gross expenditure this year including the refunds shown at (1) and (2) above amounted to Rs. 31,36,791 against the previous year's expenditure of Rs. 31,19,338. If the items relating to opium and investiments are excluded being not really expenditure, the gross expenditure would be Rs. 23,85,340 as against Rs. 22,30,631 in the previous year which shows an increase of Rs. 1,54,709. The increase is due to an increase in grants of refunds during the year as against Rs. 1,79,585 in the previous year and to an increase in expenditure for establishment. The net revenue of the year thus increased by Rs. 17,56,407, i.e., from Rs. 315,79,619 in the previous year to Rs. 333,36,026 in the year under report.

46. *Recovery of Excise revenue by coercive processes.* Coercive processes were resorted to for the recovery of excise revenue in 14 out of 21 districts of the Presidency proper, viz., Kaira Surat, Thana, Kolaba, Ratnagiri, Kanara, Dharwar, Belgaum, Bijapur, Sholapur, Poona, Nasik and East and West Khandesh. In some cases moveable and immoveable property had to be attached before arrears were recovered.

CHAPTER VIII.

47. *Offences against the Abkari Law.*—The total number of cases detected was 6,116 against 6,407 in the preceding year. Of these, 5,259 related to liquor, 742 to hemp drugs and 115 to cocaine as against 5,749 : 600 and 58 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix " F ". If the figures are deducted for East and West Khandesh, where for exceptional reasons given below there was a great decrease, the total offences in the remaining districts increased from 4,029 to 4,487.

48. *Fluctuations in liquor cases.*—Liquor cases decreased in the year under report by 490. Cases under illicit distillation declined from 3,719 to 3,291 the decrease being chiefly noticeable in West Khandesh (612) and East Khandesh (89) districts. The fall is not due to slackness of the Excise staff, but mainly to the vigorous campaign carried on by them in these two districts against the illicit distillers during recent years and to the severe sentences now inflicted by trying magistrates. To these reasons must be added the opening of some additional shops, the partial failure of the mahura crop and increased vigilance of the illicit distillers. Apart, however, from East and West Khandesh, the other districts show an increase in the total illicit distillation cases from 1,655 to 1,928.

Cases under " Illicit importation, exportation and transportation " decreased from 319 to 313 and those under illicit possession from 1,110

to 1,022. Cases under unlicensed sale increased from 125 to 135, while those under miscellaneous offences rose from 476 to 498.

49. *Fluctuations in Hemp Drugs cases.*—The number of cases relating to hemp drugs increased from 600 to 742, the increase being chiefly noticeable in the Town and Island of Bombay (100). The rise was due, as in the previous year, to large seizures of illicit charas in Bombay City.

50. *Fluctuations in Cocaine cases.*—Cases under cocaine increased from 58 to 115. The cocaine traffic is mainly confined to Bombay and the increase in the number of cases detected was due to the vigilance of the special excise staff posted to the cocaine area.

51. *Offences against Opium Law.*—Opium cases increased from 323 to 366. Of these, 333 were tried in British territory and 33 in the Indian States as against 295 and 28 respectively in the previous year (column 29 of Appendix "F"). Cases of illegal possession were 261 against 206, and those of manufacture and illegal sale respectively 1 and 19 against 8 and 22, in the previous year. Cases of illegal import were 66 against 72. The contraband opium seized amounted to 477 seers of which 453 seers were seized in British territory and 24 seers in Indian States.

52. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness were 3,177 against 3,128 in the previous year (Appendix "G" columns 2 and 3). Of these, 2,046 occurred in Bombay City. Cases of drunkenness on licensed premises rose from 34 to 37.

The Excise Intelligence Bureau.

53. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the methods of smugglers and offences against the Excise and Opium Laws.

The Finger Print Branch of the Bureau received during the year 747 finger impression slips of excise offenders for search against 517 during the previous year. Previous convictions were traced in 182 instances compared with 127 in 1928-29. At the close of the year, the Branch had on record a collection of finger print slips of about 22,200 excise convicts.

General Remarks.

54. There is an increase in the gross revenue for the year under report of Rs. 19,11,116. The increase is to a considerable extent only a recovery, as in 1928-29 there was a decrease of Rs. 10,80,927 from the gross revenue of 1927-28. The Government of Bombay by high taxation have kept down consumption. This is shown by the fact that in 1926-27, for example, average excise revenue per head in the Presidency proper, was Rs. 2, the highest figure in India except Coorg. The figure for all British India was annas 12 pies 7.

55. There has been an increase in toddy revenue, so also in the revenue from foreign liquor and country spirit. The only heads under which a decrease has occurred are intoxicating drugs and opium. Consumption of country spirit is still much below the ration, although it increased somewhat owing to the numerous marriages effected in anticipation of

the enforcement of the Sarda Act and to the increase in the limit of possession and transport. The prevalence of illicit distillation is still the main factor which operates against the consumption of licit liquor. Every encouragement has been given to the staff in the campaign against excise crime. It was found that in some districts rewards were given too sparingly. The whole system has been overhauled and definite instructions issued to all officers so that there may be uniformity in the granting of rewards in all districts.

56. The total number of cases detected during the year, *vide* Chapter VIII, has fallen, but if the figures of East and West Khandesh are deducted, there is again an increase.

57. In some districts, where with the approval of the Legislative Council, additional country spirit shops were opened or reopened, this along with other causes has helped greatly to reduce illicit distillation and has been an effective temperance measure. For example, in West Khandesh, where 12 shops were added, offences of illicit distillation, etc., have fallen by 630. This policy is undoubtedly sound for reducing both crime and the combined consumption of licit and illicit liquor. If the consumer has no shop at hand he will resort to illicit liquor, generally easily procurable in rural tracts, and consume more of it, as it is cheap, than he would of the shop liquor which is two or three times the price of the illicit. Also each shopkeeper acts in his own interest as a zealous preventive officer, giving information to the excise officers as to illicit distillation in the locality.

58. The increase in the number of hemp drugs and cocaine offences is noteworthy. The cocaine traffic in Bombay appears to be reviving though the staff are doing their best to suppress it. Illicit charas sales in Bombay are affecting both the hemp drugs and the opium revenue. Prohibition of licit charas was introduced in 1922-23, but has proved a complete failure and done great harm. Illicit charas in much larger quantities has taken the place of licit charas, and owing to its cheapness has diverted consumers from the much milder intoxicant, ganja. Without doubt, reintroduction of licit charas sales would be an effective temperance measure as it would result in less quantity of charas, licit and illicit combined, being consumed, as well as prevent the useless sacrifice of charas and ganja revenue.

59. The Mahura Flowers Act was applied to the whole Presidency by Government Notification No. 3748/28 of 8th March 1930. As March is part of the vacation allowed under the Act, nothing tangible in the way of assisting the suppression of illicit distillation resulted during the year from the passing of the Act. It is hoped that the Act will produce some results during 1930-31. But to make the Act really effective, the vacation periods will require further reduction, and more restrictions on dealing in mahura will be required.

60. The close of the year was notable for the start of an intensive campaign against liquor in Surat district by Mr. Gandhi and his followers with the object of reducing Government excise revenue. Prohibition

of liquor is attempted not by moral persuasion but by the forcible measures of picketing shops, boycott of licensees and consumers, infliction of caste penalties, and cutting down toddy trees. Experience, however, of former movements of this kind shows that such compulsory abstinence imposed upon the public by fear of reprisals is inevitably only temporary and ends up in as much or more drinking in the long run, while in the meantime the consumers often resort to foreign or illicit liquor or the fiery and cheap denatured spirit available everywhere at the low price of annas 8 a quart bottle of 65° overproof strength. The temperance enthusiastis—and no doubt a number of people do take part in the movement from well-meaning motives—are thus unfortunately producing the opposite effect of what they intend.

61. The general position and problems of excise have been fully dealt with in the concluding portion of my report for 1927-28 and will not be repeated here. The position remains much the same. The general public, though their consumption is as a whole moderate, show no inclination to submit to measures of severe restriction, such as closing shops, and cutting down selling days and hours, intended to lead to ultimate prohibition, but successfully evade them. Apart from other considerations, the financial cost of successful prohibition would be staggering, judging from the fact that the unsuccessful attempt at prohibition in the United States of America now costs that country 232 crores a year in loss of excise revenue and 34 crores in preventive establishment, in all 266 crores, whereas the combined central and provincial revenues of India are only 192 crores.

62. The menial staff continued to work under disadvantageous conditions during the year as mileage and daily allowance were not restored to them. This greatly hampered them in detection work. The orders restoring it recently received will give great satisfaction to the staff and be an incentive to increased endeavour in the detection of cases.

63. Mr. S. D. Smith, C.I.E., Deputy Commissioner, has again rendered great assistance in the administration of the Department. The Superintendents have put in a good year's work under trying circumstances. Mr. Vakharia, Superintendent, Surat Sub-Division, has had the heaviest burden of them all, and Government have suitably acknowledged his services by conferring on him the title of Khan Bahadur. Mr. Gidney, Superintendent, Ahmedabad Sub-Division, brought off a successful capture of a large gang of opium smugglers who used camels.

Among the Inspectors, Mr. P. J. Hudson, Railway Lines, Bombay, detected some big cases in connection with the all-India smugglers of dangerous drugs who make Bombay a base of their extensive operations. Other Inspectors and officers of lower rank have also done very well.

J. P. BRANDER,

Commissioner of Excise.

APPENDIX A

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District	District headquarter towns and towns of 10,000 population or over			Rural areas		The whole	
		Number	Population	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6	7	8	9
				Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad	3	312,585	50,703	7·8	1,000,000	61,788	2·5
2	Kaira	6	91,392	11,085	6·8	1,000,000	23,085	3·7
3	Panch Mahals	2	43,055	12,614	14·1	1,000,000	24,614	3·9
4	Broach	2	52,521	12,420	11·3	1,000,000	24,420	3·9
5	Surat	3	144,263	26,540	8·8	1,000,000	36,540	5·8
6	Thana	4	63,023	26,846	20·4	1,000,000	38,846	6·2
7	Bombay Suburban District ...	2	54,003	19,762	17·6	1,000,000	31,762	5·0
8	Bombay	1	1,175,914	381,580	15·6		381,580	15·6
9	Kolaba	1	5,253	2,107	19·3	1,000,000	32,107	5·1
10	Ratnagiri	4	48,366	6,977	6·2	1,000,000	22,977	3·7
11	Kanara	2	23,517	4,877	10·0	1,000,000	20,877	3·3
12	Dharwar	4	155,381	33,053	6·8	1,000,000	53,053	8·4
13	Belgaum	3	73,736	16,250	9·9	1,000,000	36,250	5·8
14	Bijapur	4	78,119	7,563	4·7	1,000,000	27,563	4·4
15	Sholapur	3	166,865	19,254	5·6	1,000,000	39,254	6·3
16	Satara	3	43,920	4,197	4·6	1,000,000	24,197	3·9
17	Poona	3	286,290	61,170	10·2	1,000,000	81,170	13·0
18	Ahmednagar	1	49,878	8,116	7·6	1,000,000	24,116	3·8
19	Nasik	4	88,288	10,556	5·7	1,000,000	26,556	4·2
20	West Khandesh	2	42,654	5,348	6·0	1,000,000	21,348	3·4
21	East Khandesh	9	143,621	12,494	4·2	1,000,000	32,494	5·2
	Total ... 1929-30 ...	66	3,142,644	720,840	11·0	21,000,000	1,020,840	7·8
	Total ... 1928-29 ...	66	3,142,644	672,549	10·3	21,000,000	972,549	7·4

* In the Akrani Tract of

gallons and the rate per head of population in (1) Urban areas British District of the Bombay Presidency during the year 1929-30

Rural areas (i.e., districts excluding the towns shown in columns 3 to 6)			Total for the whole District		
Population	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population	Consumption in gallons L. P.	Rate per head in drams L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams
578,326	5,408	0·4	890,911	56,111	3·0
619,590	11,952	0·9	710,982	23,037	1·5
331,805	19,093	2·8	374,860	31,707	4·1
255,224	14,891	2·8	307,745	27,311	4·3
530,088	102,568	9·3	674,351	129,108	9·2
694,811	84,008	5·8	757,834	110,853	7·0
100,919	21,735	10·3	154,922	41,497	12·0
.....	.....	.....	1,175,914	381,580	1··6
557,689	46,996	4·0	562,942	49,103	4·2
1,105,878	32,440	1·4	1,154,244	38,617	1·6
378,210	16,688	2·1	401,727	21,565	2·6
881,543	14,294	0·8	1,036,924	36,346	1·7
879,260	16,141	0·9	952,996	31,391	1·6
718,757	6,373	0·4	796,876	14,036	0·8
575,145	4,362	0·4	742,010	23,516	1··
992,339	6,995	0·3	1,026,259	11,193	0··
722,743	11,772	0·8	1,009,033	72,942	3·4
681,674	2,555	0·2	731,552	10,671	0·7
744,288	23,055	1·5	832,576	33,611	1·9
599,193	72,566	5·8	641,847	77,914	7·0
932,216	38,809	2·0	1,075,837	15,366 51,303	·3
12,869,698	552,701	2·1	16,012,342	1,288,907	3·9
12,869,698	565,085	2·1	16,012,342	1,237,634	3·7

West Khandesh.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX A(*a*)

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1929-30

Serial No.	Town	Population	Consumption of country spirit in terms of proof, 1929-30		Actual realization		Total realizations, 1929-30
			Total gallons	Rate per head of population	Still-head duty	Vend fee	
1	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	274,007	49,371	8·6	5,55,428	5,67,399	11,22,827
2	Viramgaon Town	26,262	670	1·2	5,026	8,600	13,626
3	Kaira Town	8,277	848	4·9	3,650	12,100	15,750
4	Nadiad	31,939	4,060	6·1	14,712	54,800	69,512
5	Godhra Town	26,979	5,131	9·1	17,679	14,975	32,654
6	Broach City	42,648	9,000	10·1	1,02,752	99,500	2,02,252
7	Surat City	117,434	21,038	8·6	2,36,686	1,23,225	3,59,911
8	Thana Town	22,639	7,667	16·3	86,240	85,500	1,71,749
9	Bandra do.	29,271	12,520	20·5	1,40,846	98,600	2,39,446
10	Kurla Town	26,059	7,242	13·8	68,506	34,500	1,03,006
11	Town and Island of Bombay.	1,175,914	381,580	15·6	50,05,358	23,91,094	73,96,452
12	Alibag Town	5,274	2,107	19·2	19,753	18,400	38,153
13	Ratnagiri Town	18,540	1,032	2·7	7,740	8,550	16,290
14	Malwan do.	22,215	1,844	4·0	13,830	6,700	20,530
15	Karwar do.	14,649	2,403	7·9	11,354	14,025	25,379
16	Dharwar City	34,750	6,471	8·9	72,810	43,140	1,15,950
17	Hubli Town	69,206	9,958	6·9	1,11,375	78,600	1,89,975
18	Gadag do.	41,208	5,040	5·9	55,919	34,100	90,019
19	Belgaum City and Cantonment.	48,320	12,966	12·9	1,44,462	1,01,100	2,45,862
20	Bijapur Town	32,485	4,075	6·0	44,897	20,000	64,897
21	Sholapur City and Cantonment and places ten miles round.	119,581	12,825	5·1	1,46,993	1,29,100	2,76,093
22	Barsi Town	22,074	3,385	7·4	29,648	20,164	49,812
23	Pandharpur Town ...	25,210	3,044	5·8	36,005	23,475	59,480
24	Satara City and Cantonment.	22,454	2,307	4·9	25,412	26,562	51,974
25	Poona City and Cantonment.	180,186	55,764	14·9	6,25,950	3,92,050	10,18,000
26	Kirkee Cantonment ..	34,610	4,295	6·0	48,263	35,100	83,363
27	Ahmednagar City and Cantonment.	49,878	8,116	7·8	90,441	1,16,400	2,06,841
28	Nasik City	42,756	5,656	6·3	63,632	82,200	1,45,832
29	Malegaon Town	23,711	1,650	3·8	15,466	25,600	41,066
30	Dhulia do.	30,605	3,222	5·1	30,207	76,000	1,06,207
31	Jalgaon do.	23,710	2,104	4·8	19,720	44,000	63,720
32	Bhusawal do.	25,557	3,176	6·0	35,731	57,400	93,131
	Total for Towns ...	2,668,408	650,557	11·7	78,86,530	48,43,259	1,27,29,789

J. P. BRANDER,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (c) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree foot booths in each British

Serial No.	District	Tree-tax rates on		Number of licenses issued for			
		Cocoanut and Brab	Date and Wild Palm	Domestic consumption	Tree-foot booths	Toddy shops	Total
1	2	3	4	5	6	7	8
1	Ahmedabad ...	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	.....	2	2	4
2	Kaira ...	0 8 0	(a) 0 8 0	.....	...	...	...
3	Panch Mahals ...	.....	0 4 0	6,114	...	...	6,114
4	Broach ...	5 8 0	2 8 0	14	33	7	54
5	Surat ...	12 0 0 6 0 0 3 0 0	(b) 6 0 0 (c) 3 0 0 (d) 1 8 0	3,730	956	164	4,850
6	Thána ...	12 0 0 10 0 0 7 8 0 5 0 0 9 0 0	(e) 6 0 0 (f) 5 0 0 (g) 3 0 0 (h) 2 0 0 (i) 3 0 0	77	872	182	1,131
7	Bombay Suburban District.	12 0 0 9 0 0	(j) 6 0 0 (k) 3 0 0	66	215	15	296
8	Bombay ...	12 0 0	6 0 0	3	84	127	214
9	Kolába ...	12 0 0 9 0 0	(l) 6 0 0 (m) 3 0 0	22	67	20	109
10	Ratnágiri ...	9 0 0	3 8 0	.....	729	66	795
11	Kánara ...	8 0 0	3 0 0	.....	98	92	190
12	Dhárwár ...	6 0 0	3 0 0	.....	11	111	122
13	Belgaum ...	6 0 0	3 0 0	.....	7	71	78
14	Bijápur ...	6 0 0	3 0 0	.....	8	92	100
15	Sholápur ...	6 0 0	3 0 0	.....	20	11	31
16	Sátára ...	6 0 0	2 0 0	45	...	10	55
17	Poona ...	6 0 0	3 0 0	13	28	24	65
18	Ahmednagar ...	6 0 0	3 0 0	.....	1	5	6
19	Násik ...	6 0 0	2 0 0	26	34	35	95
20	West Khándesh ...	6 0 0	2 0 0	.....	4	9	13
21	East Khándesh ...	6 0 0	2 0 0	.....	4	3	7
	Total ...	.....	.....	10,110	3,173	1,046	14,329

B

granted (a) for domestic consumption, (b) for sale at tree-foot booths tapped for raw toddy; and (4) the quantity of toddy reported to District of the Presidency during the year 1929-30

Number of trees licensed to be tapped				Quantity of toddy sold	Remarks
Cocoa-nut	Brab	Date	Total		
9	10	11	12	13	14
				Gals.	
..	...	381	381	10,550	(a) Kaira District and Deroli, Amodra and Indran villages of Modasa Mahál of Ahmedabad District.
..	...	...	...	...	(b) Surat City, Olpad Taluka, Chorasi Taluka, Jalalpur Taluka, Bulsar West and Pardi West.
..	1,511	15	7,656	...	(c) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
..	425	2,350	2,776	112,220	(d) Mandvi North.
					(e) Bassein Taluka.
					(f) Mahim Taluka.
..	953	155,754	156,017	3,379,718	(g) Dáhanu Taluka and Umbergaon Petha from 1st April 1929 to 31st July 1929.
					(h) Umbergaon Petha from 1st August 1929 to the end of the year 1929-30.
					(i) Rest of the District.
					(j) Salsette Taluka.
					(k) Rest of the District.
112	9,532	62,541	72,193	2,806,986	(l) Panvel and Bagayat Part of the Alibag Taluka.
					(m) Rest of the District and Sudhagad Mahal.
					(n) Includes 515 wild palms.
1,041	3,028	8,515	12,584	401,739	
11,983	313	1,396	19,462	1,085,365	
355	487	287	1,142	45,315	
19,682	...	30	19,712	1,370,872	
1,517	...	(n) 980	5,497	431,657	
..	...	33,079	33,079	814,050	
..	443	15,429	15,872	421,147	
..	...	17,341	17,341	403,644	
..	...	18,162	18,162	430,996	
..	...	901	901	5,332	
..	...	11,211	11,211	592,591	
..	...	195	195	12,605	
..	17	2,602	2,619	49,508	
..	...	1,454	1,454	88,561	
..	...	210	210	2,400	
43,413	22,209	332,833	398,454	12,465,156	

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Cultivation					Name of the warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year		Balance at the warehouse on the 1st April 1929		
	Of Ganja		Of Bhang							
Name of Taluka in which permitted	Number of villages in which permitted	Area cultivated	Number of villages in which cultivated	Area cultivated		Ganja	Bhang	Ganja	Bhang	Charas
1	2	3	4	5	6	7	8	9	10	11
Ahmednagar District		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	There was no cultivation this year.				Ahmednagar ...	...	...	4,575	15	...
					Bombay ...	...	...	184	5	...
					Surat ...	...	...	11	3	...
					Ahmedabad ...	...	...	19	3	...
Total ...	...	...	...	...		...	...	4,789	26	...

* Out of this 30 seers were issued free of duty

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1930

Drugs imported from other Provinces or brought from other warehouses in the Presidency in bond			Total (columns 7 to 14)			Intoxicating Drugs removed from the warehouse during the year								
						On payment of duty by licensed vendors in British Districts and Native States			To other Provinces or other warehouses in the Presidency			For destruction being useless		
Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas
12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1	19	...	4,576	94	...	688	70	...	470	...	...	984	3	...
35	150	...	520	155	...	251	143	...	*12	8	...	...	...	...
5	19	...	39	21	...	23	9	...	...	...	...	4	...	...
51	33	...	100	35	...	52	20	...	...	...	...	8	1	...
15	220	...	5,235	305	...	1,014	242	...	482	8	...	906	4	...

to the Government Medical Stores, Bombay.

APPENDIX C—*concld.*

Name of the warehouse in which the drugs were lodged, etc.	Balance at the warehouse on 31st March 1930			Warehouse rent	Approximate average selling price per maund exclusive of duty		
	Ganja	Bhang	Charas		Ganja	Bhang	Charas
6	27	28	29	30	31	32	33
	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	2,434	21	...	...	90 per maund.	80 per maund.	...
Bombay	257	9	...	...	100	20	...
Surat	12	12	...	...	120	80	...
Ahmedabad	40	14	...	...	120	40	...
Total ...	2,743	56	...	...	....	...	...

J. P. BRANDER,
Commissioner of Excise.

APPENDIX D

Summary of Accounts of the Opium Transactions in Indian States during the year 1929-30

Serial No.	Name of State or Political Agency	Stock on 1st April 1929	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Mahi Kantha	174	1,282	...	...	1,456	1,308
2	Rewa Kantha	585*	2,513	2	8	3,108	2,465
3	Cambay	164	420	...	6	590	586
4	Other States	530*	2,838	...	2	3,370	3,005
	Total for 1929-30.	1,453	7,053	2	16	8,524	7,364
	,, 1928-29.†	1,865	6,137	...	17	8,019	6,609

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1930	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Mahi Kantha	4	144	450,478	0·2	
2	Rewa Kantha	9	634	753,058	0·3	
3	Cambay	...	4	71,762	0·7	
4	Other States	1	364	2,399,390	0·1	
	Total for 1929-30.	14	1,146	3,674,688	0·2	
	,, 1928-29.†	19	1,391	3,674,688	0·1	

NOTE.—Information regarding Cutch, Kathiawar and Palanpur States has not been furnished as the control of opium arrangements in these States has been taken over by the Government of India from 1st October 1928.

* *Read* 585 and 530 instead of 575 and 478 against (1) Rewa Kantha and (2) Other States in column 9 respectively for the year 1928-29.

† Exclusive of Cutch, Kathiawar and Palanpur.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX E.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1929-30.

Serial Number	District	Demand of the year	Arrears, outstanding	Total Demand	Collections made during the year against total in column 4			Advance collections made in the previous year against current Demand	Remissions and amounts written off as irrecoverable	Realisable balance (column 4 *minus* columns 7, 8 and 9)	Advance collections for the coming year	Gross Realisations in the year (columns 7 and 11)	Remarks
					Current	Arrears	Total						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	17,22,638	...	17,22,638	15,36,880	...	15,36,880	1,85,758	...	...	1,95,570	17,32,450	
2	Kaira ...	6,79,863	...	6,79,863	5,99,978	525	6,00,503	79,360	...	...	79,712	6,80,215	
3	Panch Mahals ...	3,27,801	...	3,27,801	3,08,044	...	3,08,044	19,757	...	...	40,000	3,48,044	
4	Broach ...	7,44,230	...	7,44,230	6,75,360	...	6,75,360	68,870	...	...	55,826	7,31,186	
5	Surat ...	29,43,038	1,117	29,44,155	28,43,950	1,117	28,45,067	98,488	...	600	1,14,366	29,59,433	
6	Thana ...	32,44,987	...	32,44,987	32,41,690	...	32,41,690	...	3,297	...	2,01,498	34,43,188	
7	Bombay ...	1,10,54,554	...	1,10,54,554	87,73,737	...	87,73,737	22,80,817	...	...	26,33,630	1,14,07,367	
8	Kolaba ...	8,89,760	99	8,89,879	7,47,662	99	7,47,761	1,41,124	...	994	1,37,520	8,85,281	
9	Ratnagiri ...	8,31,967	343	8,32,310	6,58,847	343	6,59,190	1,72,684	...	436	1,80,530	8,39,720	
10	Kanara ...	4,71,059	...	4,71,059	4,35,118	...	4,35,118	34,536	707	698	30,322	4,65,440	
11	Dharwar ...	15,48,129	297	15,48,426	14,47,396	297	14,47,693	99,776	...	957	94,870	15,42,563	
12	Belgaum ...	12,01,557	38,008	12,39,565	10,66,978	33,368	11,00,346	87,406	2,760	49,053	77,127	11,77,473	
13	Bijapur ...	4,97,428	44,255	5,41,683	4,29,371	44,255	4,73,626	25,182	1,099	41,776	30,221	5,03,847	
14	Sholapur ...	13,46,802	1,686	13,48,488	12,27,251	1,686	12,28,937	1,18,751	...	800	1,13,197	13,41,134	
15	Satara ...	7,67,311	1,866	7,69,177	6,74,076	1,748	6,75,824	90,331	3,022	...	72,770	7,48,594	
16	Poona ...	26,32,374	22,432	26,54,806	23,98,634	361	23,98,995	2,33,465	373	22,073	2,42,791	26,41,686	
17	Ahmednagar ...	7,45,632	...	7,45,632	6,49,210	...	6,49,210	95,641	781	...	88,632	7,37,842	
18	Nasik ...	10,27,497	...	10,27,497	8,81,618	...	8,81,618	1,45,879	...	...	1,26,521	10,08,139	
19	West Khandesh ...	11,93,244	4,817	11,98,061	9,98,824	4,817	10,03,641	1,91,065	...	3,355	1,71,308	11,74,949	
20	East Khandesh ...	13,71,258	7,930	13,79,188	11,91,929	6,145	11,98,074	1,64,634	2,841	13,639	1,21,665	13,19,739	
	Total ...	3,52,41,149	1,22,850	3,53,63,999	3,07,86,453	94,761	3,08,81,214	43,33,524	14,680	1,34,381	48,07,076	3,56,88,290	

J. P. BRANDER,
Commissioner of Excise.

APPENDIX E

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) offences relating relating to Cocaine and (b) Number of Cases under the Opium

Number	District	Offences relating to liquor					Cases
		Illicit distillation and possession of implements, etc., for the same	Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total
1	2	3	4	5	6	7	8
1	Ahmedabad	196	7	109	1	...	313
2	Kaira	195	6	61	1	213	476
3	Panch Mahals	543	6	67	1	13	630
4	Broach	6	15	22	2	8	53
5	Surat	211	58	87	9	78	443
6	Thána	360	34	208	3	52	657
7	Bombay Suburban ...	4	...	4	5	3	16
8	Bombay	.....	45	1	9	13	68
9	Kolába	39	2	32	3	8	84
10	Ratnágiri	17	12	62	...	2	93
11	Kánara	9	7	13	2	13	44
12	Dhárwar	55	8	42	6	39	150
13	Belgaum	31	12	36	14	3	96
14	Bijápur	65	14	45	2	4	130
15	Sholápur	20	14	27	31	...	92
16	Sátára	37	19	19	5	...	80
17	Poona	4	...	5	10	5	24
18	Ahmednagar	17	1	7	3	1	29
19	Násik	149	24	57	17	40	287
20	West Khándesh	1,265	23	73	7	3	1,371
21	East Khándesh	98	6	46	4	...	153
22	Baroda Cantonment ...	.....	...	...	...	...	...
	Total ... 1929-30 ...	3,291	313	1,022	135	498	5,259
	Total ... 1928-29 ...	3,719	319	1,110	125	476	5,749

Laws in each District of the Bombay Presidency Proper detected by to liquor, (2) offences relating to hemp-drugs and (3) offences Act investigated, during the year 1929-30

detected (Abkari)											
Offences relating to hemp-drugs						Offences relating to cocaine					
Illicit cultivation and manufacture	Illicit importation, exportation or transportation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total	Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Total	Total (Abkari)	Cases in which convictions were obtained
9	10	11	12	13	14	15	16	17	18	19	20
...	63	45	...	...	108	...	6	...	6	427	371
1	1	15	1	...	18	...	...	...	...	494	256
...	27	55	...	...	82	...	...	...	...	712	682
...	1	...	...	...	1	...	...	...	...	54	43
...	7	...	...	...	7	...	1	...	1	451	384
...	...	1	...	...	1	...	...	...	...	658	514
...	...	12	3	...	15	...	...	...	...	31	28
...	4	288	45	...	337	...	90	18	108	513	194
...	...	...	...	...	...	...	...	...	...	84	67
...	...	...	...	...	...	...	...	...	...	93	70
...	...	...	...	7	7	...	...	...	...	51	26
...	...	1	2	15	18	...	...	...	...	168	101
...	...	...	1	...	1	...	...	...	...	97	77
...	...	4	5	...	9	...	...	...	...	199	100
...	...	4	16	1	21	...	...	...	...	113	106
1	...	2	1	...	4	...	...	...	...	84	77
...	...	3	2	...	5	...	...	...	...	99	93
...	...	...	...	...	...	...	...	...	...	29	28
...	...	...	2	1	3	...	...	...	...	260	202
...	3	1	1	1	6	...	...	...	...	1,377	1,338
...	1	98	...	...	99	...	...	...	...	252	234
...	...	...	...	...	...	...	...	...	...	...	...
2	107	529	79	25	742	...	97	18	115	6,116	5,130
4	96	417	67	16	600	...	46	12	58	6,407	5,680

APPENDIX F—*concld.*

Number	District	Cases detected (Opium)									Quantity of contraband opium seized
		Illegal cultivation of poppy	Illegal manufacture of opium	Illegal possession of opium	Illegal transport of opium	Illegal import of opium	Illegal export of opium	Illegal sale of opium	Breach of conditions of licenso	Total (Opium)	
1	2	21	22	23	24	25	26	27	28	29	30
											S. T. Grs.
1	Ahmedabad ...	...	...	19	...	22	...	...	3	44	801 15 101 0 1 163*
2	Kaira	...	...	27	...	...	...	...	...	27	0 65 129
3	Panch Mahals ...	...	...	49	...	14	...	1	...	64	5 92 33 0 0 45*
4	Broach	...	...	1	...	...	...	...	4	6	0 2 0
5	Surat	...	...	1	...	...	...	...	3	4	0 0 90
6	Thána	...	...	1	...	...	...	...	...	1	0 2 0
7	Bombay Suburban ...	...	...	...	...	...	...	...	...	...	.....
8	Bombay	...	...	56	...	1	...	2	...	59	123 1 152
9	Kolába	...	...	...	...	...	...	...	...	...	.....
10	Ratnágiri	...	...	...	...	...	...	...	...	...	.....
11	Kanára	...	...	...	...	...	...	...	...	...	.....
12	Dhárwar	...	...	3	...	...	...	...	2	3	.....
13	Belgaum	...	...	...	...	...	...	...	...	8	0 7 6
14	Bijápur	...	...	...	...	...	...	...	...	...	.....
15	Sholápur	...	...	28	...	...	...	12	...	40	.....
16	Sátára	1	...	...	...	...	...	...	3	4	1 35 69 0 1 55*
17	Poona	...	1	2	...	...	...	...	3	6	.....
18	Ahmednagar ...	...	...	1	...	...	...	...	...	1	0 4 91
19	Násik	...	...	2	...	...	...	1	...	3	0 15 0
20	West Khándesh ...	...	...	10	...	14	...	...	...	24	0 22 88 0 0 163*
21	East Khándesh ...	...	...	45	...	...	...	1	...	46	0 21 55
22	Baroda Cantonment .	...	...	...	...	...	...	...	...	...	20 26 152
	Total ... 1929-30 ...	1	1	245	...	51	...	17	18	333	463 12 69
	Total ... 1928-29 ...	...	8	185	1	65	...	22	14	295	181 46 110 0 6 16*
	Indian States										
1	Rewa Kántha ...	...	...	11	...	...	...	...	...	11	23 74 25
2	States under Poona Agency, Southern Maratha Country ...	...	...	...	...	15	...	1	...	16	0 5 56
3	States under Dhárwár Agency ...	...	...	3	...	...	...	...	...	3	0 7 6
4	States under Sholapur Agency ...	...	...	1	...	...	...	...	...	1	0 5 0
5	States under Poona Agency	...	...	...	...	...	...	1	...	1	0 0 22
6	States under Satara Agency	...	...	1	...	...	...	...	...	1	0 20 0
	Total of Indian States for the year 1929-30 .	...	...	16	...	15	...	2	...	33	21 31 110
	Do. for the year 1928-29 ...	...	...	21	...	7	...	...	...	28	5 26 83
	Grand Total of British Districts and Indian States for the year 1929-30 ...	1	1	261	...	66	...	19	18	396	477 43 180
	Do. for the year 1928-29 ...	...	8	206	1	72	...	22	14	323	186 73 33 0 6 15*

Total, Madat for 1929-30 ... ... S. T. Grs. 0 4 85

© Madat.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX G

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1929-30—

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	34	24	.....	.....
Kaira	.....	8	.....	.....
Panch Mahals	.....	8	.....	.....
Broach	.....	14	.....	.....
Surat	.....	32	.....	.....
Thana	.....	36	.....	.....
Bombay Suburban District	1	70	.....	.....
Bombay	.....	2,046	.....	.....
Kolaba	.....	26	.....	.....
Ratnagiri	.....	13	.....	.....
Kanara	.....	29	.....	.....
Dharwar	.....	47	.....	.....
Belgaum	.....	57	.....	.....
Bijapur	.....	62	.....	.....
Sholapur	.....	96	.....	.....
Satara	.....	28	.....	.....
Poona	.....	407	.....	.....
Ahmednagar	.....	26	.....	.....
Nasik	2	74	.....	.....
West Khandesh ...	.....	22	.....	.....
East Khandesh ...	.....	15	.....	.....
Total { 1929-30 ...	37	3,140	.....	.....
Total { 1928-29 ...	34	3,094	.....	.....

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of Foreign Spirits and Fermented

Name of District	Number of licenses	Licenses for wholesale vend of Imported Spirits and Imported Fermented Liquors and Malt Liquors manufactured in India — Spirits and Fermented Liquors sold thereunder — To other licensed vendors — Imported — Wines	Spirits	Beer	Beer made in India	To the public — Imported — Wines	Spirits	Beer	Beer made in India
1	2	3	4	5	6	7	8	9	10
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	.....	...	...	...	...	...	...
Town and Island of Bombay.	59	56,288	297,685	1,232,523	...	1,984	8,316	83,391	...
Poona ...	1	925	1,378	1,878	...	...	...	...	...
Total... 1929-30 ...	60	57,213	299,063	1,234,400	...	1,984	8,316	83,391	...
1928-29 ...	62	54,668	328,002	1,336,167	2,592	1,991	7,102	73,591	...

* Inclusive of 3,371 gallons

† Inclusive of 3,514 gallons

H

STATEMENT A

Liquors in the Bombay Presidency during the year 1929-30

Licenses for wholesale vend of Spirits manufactured in the Presidency Proper to the trade			Licenses for wholesale vend of Fermented Liquors whether manufactured at a licensed Brewery or imported by land or sea					
	Quantity of Spirits sold thereunder			To other licensed vendors		To the public		Remarks
Number of licenses	To other licensed vendors	To the public	Number of licenses	Beer	Wines	Beer	Wines	
11	12	13	14	15	16	17	18	19
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	.....	...	.....	...	...	...	...	
...	*79,850	5,177	.....	...	...	...	...	
...	.....	...	.....	...	...	...	...	
...	*79,850	5,177	.....	...	...	...	...	
...	†60,583	3,519	.....	...	...	...	...	

*of rectified Spirit.

†of rectified Spirit.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

FOREIGN SPIRITS AND FERMENTED

Name of District	Sold under Shop Licenses				Sold under Hotel or Dak Bungalow Licenses			
	On fixed fees—Sales thereunder.				Sales thereunder			
	Number of Licenses	Wines	Spirits	Beer	Number of Licenses	Wines	Spirits	Beer
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	7	646	7,175	12,799	7	40	2,409	12,725
2. Kaira ...	3	11	538	7	1	14	16	19
3. Panch Mahals ...	2	14	302	329	3	81	63	151
4. Broach ...	3	110	2,369	628	...	...	...	...
5. Surat ...	8	445	7,256	3,407	...	...	...	...
6. Thana ...	12	166	1,756	3,945	6	11	446	2,761
7. Bombay Suburban District.	8	520	4,972	8,687	14	113	2,001	7,624
8. Bombay ...	97	25,717	*114,187	373,347	111	8,451	51,144†	271,930
9. Kolaba ...	7	62	715	869	8	38	89	385
10. Ratnagiri ...	6	27	390	149	1	6	20	57
11. Kanara ...	7	143	524	1,755	1	10	13	89
12. Dharwar ...	8	261	3,616	9,111	...	...	...	...
13. Belgaum ...	4	715	2,504	15,189	7	137	536	20,580
14. Bijapur ...	3	20	383	408	2	13	17	31
15. Sholapur ...	7	114	2,786	5,806	5	157	454	6,194
16. Satara ...	9	155	1,565	3,297	6	116	195	373
17. Poona ...	25	3,130	16,012	34,847	47	1,335	3,492	96,414
18. Ahmednagar ...	7	171	1,580	6,499	6	120	427	48,535
19. Nasik ...	6	232	2,720	6,074	14	332	1,330	26,493
20. West Khandesh ...	3	47	826	435	...	...	...	...
21. East Khandesh ...	5	214	2,718	3,710	1	8	70	2,622
Total ... 1929-30 ...	237	32,920	174,804	491,298	240	10,962	62,722	496,963
Total ... 1928-29 ...	237	30,196	175,228	408,385	201	11,305	66,033	433,467

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment Room" and Columns 10 to 13 include particulars regarding "Dining Car" and "Steamer" licenses. Besides the sales entered in the statement 251,016 gallons of Denatured Spirit were

I

STATEMENT B

Spirits and Fermented Liquors in the Bombay Presidency the year 1929-30

LIQUORS				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES							SPIRITS MADE IN OUTSTILLS	
Sold under Railway Refreshment Room Licenses				Sold under Retail Vend Licenses				Removed direct from Distilleries under special permits and passes				
	Sales thereunder			Quantity sold								
Number of Licenses	Wines	Spirits	Beer	Number of Licenses	Spirits intended for human consumption	Denatured Spirits	Rectified Spirits	Rectified Spirits	Denatured Spirits	Spirits intended for human consumption	Number of vendors connected with the Outstill	Quantity sold by them
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	13	402	4,276	...	4,510	123	56	26,426	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	
1	5	67	511	...	...	...	...	...	...	...	...	
1	1	22	187	...	...	...	...	...	...	...	...	
1	5	157	1,294	...	...	...	...	...	...	...	...	
1	5	143	2,878	...	...	...	...	...	...	...	...	
1	6	637	1,334	...	...	...	...	...	...	...	...	
5	208	840	11,648	...	39,613	...	288	...	...	...	...	* Includes 108 Gls. of rectified spirit.
2	1	57	531	...	464	...	...	...	...	...	...	†Includes 1,140 Gls of rectified spirit.
...	...	...	...	...	...	...	...	...	...	...	...	‡ Includes 178 Gls. of Indian Beer.
1	2	16	74	...	12	...	...	...	...	...	...	
2	2	83	668	...	...	...	...	...	...	...	...	
2	6	54	421	...	465	...	...	...	...	...	...	
1	6	92	150	...	...	...	...	...	...	...	...	
2	1	42	376	...	1,614	...	...	...	...	...	...	
4	12	270	920	...	1,573	...	...	...	...	...	...	
4	33	410	5,893	...	5,265	...	20	...	...	...	...	
1	1	14	659	...	802	...	...	...	...	...	...	
3	11	181	2,071	...	...	...	...	...	...	...	...	
1	...	8	187	...	...	...	...	...	...	...	...	
1	7	90	1,541	...	...	...	...	...	...	...	...	
35	325	3,585	35,619	...	54,318	123	364	26,426	...	...	...	
34	410	3,846	32,139	...	45,543	202	189	23,153	...	...	...	

"Canteen Tenant" licenses.

sold during the year under reference.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Con

Serial No.	District	Shops licensed for the exclusive sale of 60° U.P. liquor		1928-
				40° U.P.
1	2	3		4
		1928-29.	1929-30.	Gallons.
1	Ahmedabad ...	5	4	62,371
				(30° U.P.) 288
2	Kaira ..	26*	19*	22,847
				(30° U.P.) 11,469
3	Panch Mahals ...	13	6	3,046
				(30 U.P.) 2,335
4	Broach ...	5	4	23,256
				(30° U.P.) 11,509
5	Surat ...	37	21	31,690
				(30° U.P.) 27,313
6	Thana ...	69	69	14,218
7	Bombay Suburban District...	6	6	4,670
8	Bombay ...	...	...	5,81,210
9	Kolaba ...	7	5	49,243
10	Ratnagiri ...	19	19	20,887
				...
11	Kanara below Ghat ...	11	9	(30° U.P.) 13,601
	Kanara above Ghat ...	9	5	.. 6,421
				(30° U.P.) 2,502
12	Dharwar ...	30	23	" 34,620
				(30° U.P.) 3,466
13	Belgaum ...	20	14	24,369
				(30° U.P.) 9,621
14	Bijapur ...	30	27	8,327
				(30° U.P.) 3,534
15	Sholapur ..	2	1	9,058
				(30° U.P.) 2,162
16	Satara ...	9	4	9,355
				(30° U.P.) 554
17	Poona ...	18	17	51,217
18	Ahmednagar ..	1	...	12,250
				(30° U.P.) 238
19	Nasik ...	54	54	11,092
20	West Khandesh ...	64	63	2,326
				(30° U.P.) 1,180
21	East Khandesh ...	67	62	3,472
				(30° U.P.) 470
	Total ...	502	432	9,86,875
				(30° U.P.) 93,242

* These shops sell only 40° U.P. liquor.

† In the Akrani tract of

J

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1929-30

sumption

9	1929-30	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
39,428	64,434	42,468
	(30° U.P.) 95	(25° U.P.) 529
.....	22,144	.....
	(30° U.P.) 2,524	(25° U.P.) 10,646
78,076	2,702	70,153
	(30° U.P.) 2,486	(25° U.P.) 380
24,661	20,799	20,735
	(30° U.P.) 98	(25° U.P.) 8,625
2,18,690	35,827	208,886
	(30° U.P.) 7,640	(25° U.P.) 24,946
2,57,461	13,811	256,415
94,830	4,888	96,515
12,188	6,25,827	15,210
55,203	47,715	51,186
67,389	19,451	67,128
	(30° U.P.) 179	.....
10,188	.....	9,171
	(30° U.P.) 15,357	.....
2,943	7,188	2,163
	(30° U.P.) 2,006	(25° U.P.) 754
18,219	40,310	18,615
	(30° U.P.) 4,503	(25° U.P.) 2,083
17,167	27,724	10,653
	(30° U.P.) 14,994	.....
10,849	9,072	11,347
	(30° U.P.) 1,868	(25° U.P.) 3 662
40,611	9,863	39,225
	(30° U.P.) 869	(25° U.P.) 1,867
12,689	13,202	7,131
	(30° U.P.) 599	.....
79,306	57,475	96,143
11,856	14,072	4,596
	(30° U.P.) 273	(25° U.P.) 265
67,209	10,441	68,365
181,825	2,111	1,87,304
† 39,931	(30° U.P.) 1,919	† 38,416
		(25° U.P.) 444
1,09,893	3,573	121,329
	(30° U.P.) 898	.....
14,50,612	10,52,559	14,43,154
	(30° U.P.) 56,308	(25° U.P.) 54,201

West Khandesh.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN I.

Revenue for 1929-30.

[Figures in columns 2 to 43 and 47 are gross.]

Name of District	Country spirits					
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other systems	Total receipts from country spirits
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	6,03,408	...	6,22,372	12,25,780	.....	12,25,780
	29,370		*33,542*	*62,912*		*62,912*
Kaira ...	97,906	...	2,37,137	3,35,043	.....	3,35,043
	1,001		*1,569*	*2,570*		*2,570*
Panch Mahals ...	1,32,362	...	94,644	2,07,006	.....	2,07,006
	63,666		*47,603*	*1,11,169*		*1,11,169*
Broach ...	2,69,344	...	2,16,124	4,85,468	.....	4,85,468
Surat ...	9,34,725	...	3,78,814	13,13,539	.....	13,13,539
	33,668		*13,073*	*46,741*		*46,741*
Thána ...	11,24,725	...	7,34,381	18,59,126	.....	18,59,126
	46,491		*14,345*	*60,836*		*60,836*
Bombay Suburban District.	4,71,742	...	2,08,901	6,80,643	.....	6,80,643
Bombay ...	50,05,358	...	23,91,094	73,96,452	.....	73,96,452
Kolába ...	4,63,232	...	3,17,624	7,80,856	.....	7,80,856
	13,547		*8,146*	*21,693*		*21,693*
Ratnágiri ...	2,80,589	...	1,82,193	4,62,782	.....	4,62,782
Kánara ...	1,47,245	...	1,19,785	2,67,030	.....	2,67,030
Dhárwár ...	4,08,805	...	2,91,368	7,00,173	.....	7,00,173
	27,380		*12,372*	*39,752*		*39,752*
Belgaum ...	3,40,307	...	2,06,211	5,46,518	.....	5,46,518
	78,376		*37,900*	*1,16,276*		*1,16,276*
Bijápur ...	1,57,960	...	72,114	2,30,074	.....	2,30,074
	7,143		*3,528*	*10,671*		*10,671*
Sholápur ...	2,62,504	...	2,14,838	4,77,342	.....	4,77,342
	14,628		*8,480*	*23,008*		*23,008*
Sátára ...	1,25,813	...	1,50,108	2,75,921	.....	2,75,921
	48,803		*58,788*	*1,07,591*		*1,07,591*
Poona ...	8,19,332	...	5,88,354	14,07,686	.....	14,07,686
	9,800		*16,638*	*26,438*		*26,438*
Ahmednagar ...	1,20,510	...	1,49,821	2,70,331	.....	2,70,331
Násik ...	3,14,393	...	4,07,617	7,22,010	.....	7,22,010
West Khándesh ...	3,33,950	...	6,36,037	9,69,987	.....	9,69,987
East Khándesh ...	4,86,798	...	4,53,467	9,40,265	.....	9,40,265
Total—1929-1930 ...	1,28,81,028	...	86,73,004	2,15,54,032	.....	2,15,54,032
	3,73,673		*2,54,984*	*6,28,657*		*6,28,657*
1928-1929 ...	1,22,83,293	...	84,93,878	2,07,77,171	.....	2,07,77,171
	3,61,950		*2,34,802*	*5,86,752*		*5,86,752*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1929-30—contd.

Name of District	Country Fermented Liquors				Malt Liquors	
	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
1	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	600	3,875	.....	4,675	.....	.....
Kaira ...	.....	.....	.....	.....	.....	.....
Panch Mahals ...	422	.....	.....	422	.....	.....
Broach ...	8,051	75,359	.....	83,410	.....	.....
Surat ...	7,47,235	7,40,723	.....	14,87,958	....	.....
Thana ...	2,86,162 *3,741*	2,55,368 *1,824*	.....	5,41,530 *5,565*	.....	.....
Bombay Suburban District.	88,392	71,762	.....	1,60,154	.. ...	.....
Bombay ...	2,27,948	4,33,262	.....	6,61,210	640	8,08,417
Kolaba ...	9,644 *2,105*	14,748 *2,839*	.....	24,392 *4,944*	.....	.....
Ratnagiri ...	1,79,564	1,69,433	.....	3,48,997	.....	.....
Kanara ...	40,436	1,14,873	.....	1,55,309	.....	.....
Dharwar ...	96,720 *5,226*	4,20,616 *31,163*	.....	5,17,336 *36,389*	.....	... ..
Belgaum ...	48,852 *18,474*	2,34,391 *47,826*	.....	2,83,243 *66,300*	11,880	3,100 *832*
Bijapur ...	53,516 *2,839*	1,39,401 *1,675*	.....	1,92,917 *4,514*	.....	.....
Sholapur ...	52,974 *5,889*	1,63,486 *15,988*	.....	2,16,460 *21,877*	.....	.....
Satara ...	1,528 *484*	1,530 *2,600*	.....	3,058 *3,084*	.....	.....
Poona ...	31,469 *189*	3,28,673 *367*	.....	3,60,142 *556*	.....	960
Ahmednagar ...	1,453	16,558	.....	18,011	.....	.....
Nasik ...	5,399	13,449	.....	18,848	.....	24
West Khandesh ...	3,388	34,311	.....	37,699	.. ...	.....
East Khandesh ...	585	851	.....	1,436	.....	.....
Total 1929-1930 ...	18,84,538 *38,947*	32,32,669 *1,04,282*	.....	51,17,207 *1,43,229*	12,520	3,12,510 *832*
Total 1928-1929 ...	17,07,519 *34,531*	28,65,356 *80,691*	.....	45,72,878 *1,15,222*	19,656	2,53,571 *1,331*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1929-30—contd.

Name of District	Malt Liquors —*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			
	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16	Total of columns 7, 11, 14 and 17
1	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	.....	44,538	44,538	12,74,923 *62,912*
Kaira ...	.....	.....	11,610	11,610	3,46,653 *2,570*
Panch Mahâls ...	.....	.....	1,257	1,257	2,08,685 *1,11,169*
Broach ...	.....	.....	6,541	6,541	5,75,419
Surat ...	.....	.....	16,872 *167*	16,872 *167*	28,18,369 *46,905*
Thâna ...	.....	.....	10,737	10,737	24,11,393 *66,401*
Bombay Suburban District.	.....	.....	29,135	29,135	8,69,932
Bombay ...	3,09,057	8,13,646	13,69,460	21,83,106	1,05,49,825
Kolâba ...	.....	.....	4,361	4,361	8,09,609 *26,637*
Ratnâgiri ...	.....	.....	1,112	1,112	8,12,891
Kânara ...	.....	9	1,909	1,918	4,24,257
Dhârwâr ...	.....	410	13,150 *102*	13,560 *102*	12,31,069 *76,243*
Belgaum ...	14,989 *832*	.....	17,687 *1,345*	17,687 *1,345*	8,62,437 *1,84,753*
Bijâpur ...	.....	11	1,376	1,387	4,24,378 *15,185*
Sholâpur ...	.....	.....	16,887	16,887	7,10,689 *44,886*
Sâtâra ...	.....	.....	10,473 *1,462*	10,473 *1,462*	2,89,452 *1,12,132*
Poona ...	960	.....	83,969 *452*	83,969 *452*	18,52,757 *26,446*
Ahmednagar ...	.....	.....	9,535	9,535	2,97,877
Násik ...	24	.....	15,732	15,732	7,56,614
West Khándesh ...	.....	.....	2,610	2,610	10,10,296
East Khándesh ...	.....	.....	9,835	9,835	9,51,536
Total 1929-1930 ...	3,25,030 *832*	8,14,076	16,78,786 *3,528*	24,92,862 *3,528*	2,94,89,131 *7,76,246*
Total 1928-1929 ...	2,73,527 *1,331*	5,98,792	11,34,638 *2,291*	17,33,430 *2,291*	2,73,57,006 *7,05,596*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1929-30—contd.

Name of District	Receipts from Commercial Spirits including denatured Spirits and medicated wines				
	Duty on Spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on Spirits used for other commercial, scientific and industrial purposes	License fees for medicated wines	License fees for commercial Spirits	Total of columns 19 to 22
1	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	5,543	.....	25	211	5,779
Kaira ...	.....	.....	.....	54	54
Panch Mahals ...	.....	.....	.....	6	6
Broach ...	.....	.....	20	41	61
Surat ...	.....	.....	.....	482	482
Thana ...	.....	.....	.....	.....	.....
Bombay Suburban District.	.....	.....	.....	.....	.....
Bombay ...	73,766	6,610	5,156	2,563	88,085
Kolaba ...	.....	.....	25	32	57
Ratnagiri ...	.....	.....	.....	54	54
Kanara ...	.....	.....	.....	.....	.....
Dharwar ...	.....	.....	.....	62	62
Belgaum ...	.....	.....	145	78 *19*	223 *19*
Bijapur ...	.....	.....	.....	28	28
Sholapur ...	26	40 *2*	30	.....	96 *2*
Satara ...	.....	.....	.....	102 *47*	102 *47*
Poona ...	513	.....	225	322	1,060
Ahmednagar ...	.....	.....	.....	.....	.....
Nasik ...	.....	.....	101	.....	101
West Khandesh ...	.....	.....	.....	.....	.....
East Khandesh ...	.....	.....	.....	70	70
Total 1929-1930 ...	79,838	6,650 *2*	5,727	4,105 *66*	96,320 *68*
Total 1928-1929 ...	77,778	717	2,975	3,189 *34*	84,659 *34*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1929-30—contd.

Name of District	Sale proceeds of Excise Opium		Opium			
	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists permits)	Total receipts from opium
1	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	59,066	1,38,377	.....	63,686	.....	2,61,129
Kaira ...	61,974	1,45,151	.....	38,428	.....	2,45,548
	518	*6,854*		*518*		*51,040*
Panch Mahals ...	*43,668*		.....	13,027	.....	13,027
				1,216		*1,216*
Broach ...	24,012	56,260	.....	25,074	.....	1,05,346
	18,848					*18,848*
Surat ...	9,218	21,599	.....	12,549	.....	43,366
	2,019	*921*				*2,940*
Thána ...	7,770	18,201	.....	13,888	.....	39,859
Bombay Suburban District.				10,125	.....	10,125
Bombay ...	53,460	1,25,237	.....	1,62,250	.....	3,40,947
	1,144	*517*				*1,661*
Kolába ...	904	9,204	.....	8,595	.....	18,703
Ratnágiri ...	432	1,012	.....	1,468	.....	2,912
Kánara ...	1,043	2,443	.....	*544	.....	4,030
Dhárwár ...	4,440	10,401	.....	6,689	.....	21,530
	718	*320*				*1,038*
Belgaum ...	3,919	9,181	.....	6,419	.....	19,519
	849	*359*				*1,208*
Bijápur ...	1,893	4,436	.....	2,968	.....	9,297
	1,055	*470*				*1,525*
Sholápur ...	51,671	1,21,062	.....	1,70,311	.....	3,43,044
	20,777	*7,685*				*28,362*
Sátára ...	22,911	53,682	.....	56,589	.....	1,33,182
	17,053	*7,599*				*24,652*
Poona ...	73,278	1,71,672	.....	2,07,953	.....	4,52,903
	20,844	*9,522*				*30,366*
Ahmednagar ...	42,032	98,477	.....	1,56,446	.....	2,96,955
Násik ...	15,304	35,857	.....	71,605	.....	1,22,766
	337	*189*				*526*
West Khándesh ...	9,391	22,001	.....	32,854	.....	64,246
East Khándesh ...	34,202	80,133	.....	1,07,651	.....	2,21,986
Total (1929-1930 ...	*4,76,920	*11,24,386	.....	11,69,114	.....	27,70,420
	1,27,312	*34,386*		*1,734*		*1,63,382*
Total (1928-1929 ...	5,12,586	11,46,930	.....	11,20,646	.....	27,80,162
	169,239	*65,793*		*1,048*		*2,36,070*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

*Opium exclusive of Rs. 34,351 { Cost price ... Rs. 30,336 / Duty ... 4,015 } = 34,351 in respect of the quantities of opium mentioned in column 36 of this Imperial Return IV.

IMPERIAL RETURN I.

Revenue for 1929-30—contd.

Name of District	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
1	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	40,833 *41,072*	.....	.....	.....	1,050 *1,468*
Kaira ...	.....	18,305 *140*	.....	.....	.....	542
Panch Mahals ...	.....	3,815	.....	.....	.....	102
Broach ...	.....	17,570	.....	.....	.....	261
Surat ...	.....	19,884 *11,021*	.....	.....	.....	780 *951*
Thána ...	.....	7,907	.....	.....	.....	186
Bombay Suburban District.	.....	.....	.....	.....	.....	.....
Bombay ...	.....	2,26,620 *80,063*	.....	.....	.....	13,320 *2,824*
Kolába ...	.....	12,775 *250*	.....	.....	.....	192
Ratnágiri ...	.....	10,540	.....	.....	.....	24
Kánara ...	.....	19,040	.....	.....	.....	.....
Dhárwár ...	.....	1,22,290 *10,290*	.....	.....	.....	6
Belgaum ...	.....	38,487 *24,535*	.....	.....	.....	18
Bijápur ...	.....	25,059 *1,502*	.....	.....	.....	2 *3*
Sholápur ...	.....	1,28,104 *5,915*	.....	.....	.....	195
Sátára ...	.....	95,165 *29,960*	.....	.....	.....	114 *27*
Poona ...	.....	1,54,342 *12,110*	.....	.....	.....	3,102 *36*
Ahmednagar ...	.....	80,955	.....	.....	.....	1,476
Násik ...	.....	59,710	.....	.....	.....	795
West Khándesh ...	.....	15,680	.....	.....	.....	177
East Khándesh ...	.....	92,960	.....	.....	.....	1,725
Total 1929-1930 ...	.....	11,90,041 *2,16,888*	.....	.....	.....	24,066 *4,293*
Total 1928-1929 ...	.....	12,62,595 *2,05,248*	.....	.....	.....	27,719 *1,063*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1929-30—contd.

Name of District	Hemp drugs—*contd.*					
	License fees, wholesale and retail, from					
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues	Total receipts from hemp drugs
1	36	37	38	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	39,634	.....	.....	.....	.....	81,517
						42,524
Kaira ...	12,051	.....	.....	.....	.....	30,896
						140
Panch Mahals ...	5,488	.....	.....	.....	.....	9,406
	1,499					*1,499*
Broach ...	12,812	.....	.....	.....	.....	30,643
Surat ...	12,549	.....	.....	.....	.....	33,213
						11,373
Thána ...	20,288	.....	.....	.....	.....	28,381
Bombay Suburban District.	6,410	.....	.....	.....	.....	6,410
Bombay ...	93,038	.....	.....	.....	.....	3,32,918
						32,457
Kolába ...	15,538	.....	.....	.....	.....	28,505
	394					*674*
Ratnágiri ...	9,454	.....	.....	.....	.....	20,018
Kánara ...	13,008	.....	.....	.....	.....	32,048
Dhárwár ...	65,349	.....	.....	.....	.....	1,87,645
	11,764					*22,044*
Belgaum ...	28,531	.....	.....	.....	.....	67,036
	14,644					*39,179*
Bijápur ...	23,087	.....	.....	.....	.....	48,148
	2,076					*3,631*
Sholápur ...	70,896	.....	.....	.....	.....	1,99,196
	6,777					*12,692*
Sátára ...	36,621	.....	.....	.....	.....	1,31,900
	25,910					*55,597*
Poona ...	1,01,632	.....	.....	.....	.....	2,59,076
	4,576					*16,722*
Ahmednagar ...	59,545	.....	.....	.....	259	1,42,234
Násik ...	63,415	.....	.....	.....	.....	1,23,920
West Khandesh ...	17,836	.....	.....	.....	.....	33,693
East Khandesh ...	50,163	.....	.....	.....	.....	144,848
Total 1929-30 ...	7,57,345	.....	.....	.....	259	19,71,711
	67,630					*2,88,811*
Total 1928-29 ...	7,48,682	.....	.....	.....	338	20,39,334
	65,043					*2,71,354*

Note—The revenue, if any, derived from excisable articles of different kinds issued to India States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1929-30—contd.

Name of District	License fees for the sale of cocaine and its allied drugs	Fines and forfeitures	Government commercial undertakings to which Chapter 2 of the Account Code applies			Miscellaneous
			Recoveries of investments in—	Recoveries of indirect charges from—	Profits from—	
1	42	43	44	45	46	47
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	615	.....	.....	.....	940
		344				*1,697*
Kaira ...	.....	2,347	.....	.....	.....	965
Panch Mahals ...	.....	540	.....	.....	.....	359
		65				*2,073*
Broach ...	.....	210	.....	.....	.....	659
Surat ...	.....	410	.....	.....	.....	2,348
		7				*23*
Thana ...	.....	944	.....	.....	.....	7,385
						280
Bombay Suburban District.	.....	182	.....	.....	.....	1,896
Bombay ...	.....	366	.....	.....	.....	11,016
Kolaba ...	.....	166	.....	.....	.....	868
		10				*57*
Ratnagiri ...	.....	264	.....	.....	.....	3,561
Kanara ...	.....	311	.....	.....	.....	4 794
Dharwar ...	.....	315	.....	.....	.....	2,367
						260
Belgaum ...	.....	340	.....	.....	.....	2.185
						574
Bijapur ...	.....	373	.....	.....	.....	1,332
Sholapur ...	.....	350	.....	.....	.....	1,390
		85				*344*
Satara ...	.....	243	.....	.....	.....	491
		20				*471*
Poona ...	.....	695	.....	.....	.....	1,570
		42				*49*
Ahmednagar ...	.....	214	.....	.....	.....	662
Nasik ...	.....	1,455	.....	.....	.....	2,756
West Khandesh ...	.....	595	.....	.....	.....	624
						† 65,495
East Khandesh ...	.....	113	.....	.....	.....	1,186
Total 1929-30 ...	.....	11,069	* 23,659	* 79,188	* 11,25,786	1,14,731
		573				*5,828*
1928-29 ...	.....	8,847	1,300	21,109	.....	1,82 654
		255	* 18,913	* 68,918	* 11,25,066	*15 339*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

* Recoveries, etc., from Nasik Distillery.

† Receipts from Dhadgaon Distillery.

IMPERIAL RETURN I

Revenue for 1929-30—concld.

Name of District	Grand Total of columns 2 to 47	Deduct from column 48: Refunds	Deduct from column 48: Expenditure as per Return II	Total net Excise Revenue in the year 1929-30	Remarks
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	16,24,973	4,316			
	1,07,477	*25*			
Kaira ...	6,26,465				
	53,750	24,179			
Panch Mahâls ...	2,32,032	*26,951*			
	1,16,022				
Broach ...	7,12,338	15,516			
	18,848				
Surat ...	28,98,183	2,641			
	61,250	*7,946*			
Thána ...	24,87,962				
	66,681	3,297			
Bombay Suburban District.	8,88,545				
	1,13,23,219	1,57,378			
Bombay ...	*85,148*	*717*			
Kolaba ...	8,57,903	1,378			
	27,378	*10,099*			
Ratnagiri ...	8,39,720	427			
		975			
Kánára ...	4,65,440	707			
Dhárwár ...	14,42,978	1,878			
	99,585	*23,409*			
Belgaum ...	9,51,740	1,003			
	2,25,733	*5,094*			
Bijápur ...	4,83,556	1,069			
	20,291	*30*			
Sholapur ...	12,54,764	447			
	86,370	*172*			
Sátára ...	5,55,370	3,131			
	1,93,224	*2,413*			
Poona ...	25,68,061	1,683			
	73,626	*756*			
Ahmednagar ...	7,37,842	2,816			
Nasik ...	10,07,613	2,689			
	526	*1,076*			
West Khándesh ...	11,74,949	1,230			
		9,631			
East Khándesh ...	13,19,739	2,842			
Total 1929-30 ...	3,44,53,382	2,26,627	40,50,388	3,14,04,000	
	* 12,29,633	*88,694*		*10,11,683*	
	12,34,908	† *1,34,531*			
Total 1928-29 ...	* 3,24,75,071	1,79,585	42,37,210	2,93,71,173	
	12,12,897	*65,380*		*10,54 507*	
	12,28,648	*1,08,761*			

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

* Recoveries, etc., from Nasik Distillery.

† *Refunds.*—Other States as named below :—

		Rs.
Mahikantha	...	61,262
Baroda	...	56,361
Banaskantha	...	8,029
Rajkot	...	8,879
		1,34,531

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN II

Expenditure for the year 1929-30

Name of District	Pay of officers and establishment	Allowances other than rewards	Supplies and services other than rewards		Contingencies and special charges other than rewards	Rewards	Cost of opium supplied to the Excise Department	Cost of Ganja purchased	Cost of Charas purchased	Cost of Bhang purchased
			Construction and repairs of Buildings	Other charges						
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Presidency Proper, excluding Aden...	13,34,727	3,24,921	531	.....	1,04,217	* 87,412	6,23,313	.....	.....	.....
1928-29 ...	12,99,112	2,73,991	1,679	.....	93,135	79,953	7,81,201	.....	.....	.....

* Allowances ... Rs. 50,988
Contingencies ... „ 36,424
87,412

IMPERIAL RETURN II—*contd.*

Name of District	Assignments and compensations				Government Commercial undertakings to which chapter 2 of the Account Code applies		Total charges	Remarks
	Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases	Contribution to Local Boards in lieu of one anna cess on Excise revenue	Compensation paid to Bombay Municipality	Compensation paid to private parties	Investments in—	Loss on—		
1	12	13	14	15	16	17	18	19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Proper, excluding Aden ...	11,50,224	1,55,048	1,43,750	6,107	1,28,138	.....	40,58,388	
1928-29 ...	12,97,457	1,55,048	1,43,750	4,378	1,07,506	.....	42,37,210	

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN III

IMPERIAL RETURN

Division and District	Manufacture of liquor—Number of				Number of wholesale licenses			
	Breweries.	Government distilleries.	Private distilleries.	Outstill.	Country spirits.	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor.	Commercial spirits, including denatured spirits and medicated wines.	Opium.
1	2	3	4	5	6	7	8	9
Ahmedabad	...	...	...	...	...	.....	23	..
Kaira	...	...	...	...	...	.....	18	...
Panch Mahals	...	...	...	...	...	.....	15	...
Broach	...	...	...	...	...	.....	7	...
Surat	...	...	...	...	...	.....	24	...
Thana	...	...	...	...	...	.....	...	...
Bombay Suburban District.	...	...	...	...	...	.....	...	...
Bombay	...	...	...	...	...	61	81	...
Kolaba	...	...	...	...	...	.....	7	...
Ratnagiri	...	...	...	...	...	.....	5	...
Kanara	...	...	...	...	...	.....	...	...
Dharwar	...	...	...	...	...	.....	10	...
Belgaum	...	...	...	...	...	.....	13	...
Bijapur	...	...	...	...	...	.....	4	...
Sholapur	...	...	...	...	...	.....	7	...
Satara	...	...	...	...	...	.....	13	...
Poona	...	...	...	...	...	1	44	...
Ahmednagar	...	...	...	...	...	.....	7	...
Nasik	...	1	...	...	...	.....	...	...
West Khandesh ...	...	...	...	1	...	.....	5	...
East Khandesh ...	...	...	...	...	...	.....	15	...
Total ...	...	1	...	1	...	62	299	...
Total of previous year ...	...	1	1	1	...	63	302	...

(*a*) These are combined wholesal

(*b*) The consumption and sal

H—Shops and Licenses

for the sale of			of tappers.	Country liquors—Number of shops licensed for retail sale of						
Ganja.	Charas.	Bhang.	Number of licenses.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (pachwai, etc.) (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
10	11	12	13	14	15	16	17	18	19	20
(a) 2	(b) ...	...	4	41	...	...	2	...	...	...
...	...	...	...	72	...	...	...	...	...	...
...	...	...	...	48	...	...	...	...	...	...
...	...	...	57	31	...	...	7	...	...	...
1	...	...	...	180	...	...	164	...	...	...
...	...	...	1,148	179	...	...	182	...	...	...
...	...	...	315	18	...	...	15	...	...	...
4	...	...	424	234	...	...	127	...	...	...
...	...	...	103	73	...	...	20	...	...	...
...	...	...	794	112	...	...	66	...	...	...
...	...	...	179	56	...	...	92	...	...	...
4	...	...	122	103	...	...	111	...	...	...
2	...	...	78	70	...	...	71	...	...	...
...	...	...	101	47	...	...	92	...	...	...
1	...	...	31	26	...	...	11	...	...	...
2	...	...	53	33	...	...	10	...	...	...
3	...	...	95	41	...	...	24	...	...	...
...	...	...	3	15	...	...	5	...	...	...
...	...	...	67	72	...	...	35	...	...	...
...	...	...	4	93	...	7	9	...	...	...
1	...	...	6	104	...	...	3	...	...	...
20	...	...	3,584	1,600	...	7	1,046	...	...	...
20	...	...	3,550	1,572	...	7	1,044	...	...	...

licences for the sale of Ganja and Bhang.

of charas is prohibited.

IMPERIAL RETURN

Foreign liquors—Retail licenses—

Division and District	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).
1	21	22	23	24	25	26	27
Ahmedabad	...	...	7	11	1	1	...
Kaira	...	3	...	1	...	...	...
Panch Mahals	...	...	2	3	...	1	1
Broach	...	...	3	1	...	1	...
Surat	...	...	8	3	...	1	7
Thana	1	...	12	5	...	1	13
Bombay Suburban	...	...	8	14	...	1	37
Bombay District.	...	34	63	101	9	5	167
Kolaba	...	...	6	8	...	2	...
Ratnagiri	...	...	6	1	...	...	...
Kanara	...	...	7	2	...	1	...
Dharwar	...	...	8	3	...	2	2
Belgaum	3	...	4	1	3	2	30
Bijapur	...	...	3	1	...	2	...
Sholapur	...	...	7	5	...	2	8
Satara	...	...	9	6	...	4	1
Poona	2	...	24	34	12	4	187
Ahmednagar	2	...	6	1	3	2	1
Nasik	...	...	6	11	3	3	19
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	...	...	5	3	...	1	...
Total ...	8	37	197	216	31	37	473
Total of previous year ...	9	36	197	208	35	37	396

Note.—The increase in the number of licenses in Cols. Nos. 14, 17, 31 and 32 is due to the opening of some additional shops in some of the Districts as shown below :—

Col. 14		Col. 17		Col. 31		Col. 32	
Kaira ...	5	Thana ...	1	Bombay Suburban.	1	Bombay Suburban.	1
Panch Mahals ...	3	Bijapur ...	1	Ahmednagar.	1	Sholapur ...	1
Kanara	1						
Nasik	5						
West Khandesh	12						
East Khandesh .	2						
	28		2		2		2

II—SHOPS AND LICENSES—*concld.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
...rmium, liquors all other special retail licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits.)
28	29	30	31	32	33	34	35	36	37	38
...	3	50	85	(a) 24	(b) ...	...	71	36	...	44
...	...	18	65	16	...	...	22	12	...	13
...	...	15	36	5	...	...	11	10	...	12
...	...	12	30	11	...	...	31	31	...	20
...	8	31	20	14	...	...	36	36	...	36
...	...	20	16	18	...	...	30	13	...	12
...	...	20	2	2	...	...	38	36	...	15
339	170	350	12	36	...	...	594	617	1	391
...	1	19	17	17	...	...	18	16	1	12
...	1	13	8	15	...	...	21	18	...	15
...	...	11	11	16	...	...	5	2	...	5
...	5	19	16	50	...	...	25	22	...	23
3	2	24	14	34	...	...	35	31	...	33
...	...	14	10	21	...	...	4	2	...	4
...	3	16	46	28	...	...	19	17	...	23
...	...	23	42	23	...	...	17	3	...	28
...	13	55	48	38	...	...	52	13	...	52
...	...	17	54	40	...	...	9	...	...	9
...	...	28	39	35	...	...	11	10	...	12
...	...	16	51	20	...	...	11	1	...	4
...	1	27	81	53	...	...	10	10	...	13
342	207	809	683	516	...	...	1,070	936	2	771
331	192	790	681	514	...	...	1,081	986	2	759

(a) These are combined licenses for retail sale of ganja and bhang.

(b) The consumption and sale of charas is prohibited.

(Sd.) J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN

Name of District	Country spirits					
	Issues in Imperial gallons					Rates of Duty
	At strength of 25° U. P.	At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4	
1	2		3	4	5	6
	Gls.	Gls.	Gallons.	Gallons.	Gallons.	Rs. a. p. / Rs. a. p.
1 Ahmedabad ...	596 1,014	100 392	64,295 11,225	42,407 2,182	56,057 8,643	(25° U. P.) 5 10 0 (a-7) 3 7 0 (a-1) 4 13 0 (a-2) 2 15 0 (a-3) 3 7 0 (a-5) 2 15 0 (a-6) (30° U. P.) 4 8 0 (a-2) 2 12 0 (a-3) 3 3 0 (a-5) 2 12 0 (a-6) / (40° U. P.) 6 12 0 (a-4) 4 8 0 (a-7) 2 12 0 (a-1) 3 12 0 (a-2) 2 8 0 (a-5) 2 4 0 (a-6) and (a-3) (60° U. P.) 4 8 0 (a-4) 3 0 0 (a-7) 1 13 0 (a-1) 1 8 0 (a-5) 1 6 0 (a-6)
2 Kaira ...	11,669 243	1,948 ...	21,316 290	... ...	22,898 662	(25° U. P.) 3 3 6 (b) 3 2 0 (b-1) (30° U. P.) ..... 3 0 0 (b-2) / (40° U. P.) 2 8 0 (b-2)
3 Panch Mahals ..	1,155 2,894	1,760 435	2,758 3,640	71,060 31,501	32,191 17,379	(25° U. P.) 2 15 3 (c) 2 13 0 (c-1) 2 15 6 (c-2) ..... (30° U. P.) 2 12 0 (c-2) 2 12 0 (c-3) / (40° U. P.) 2 4 0 (c-4) 2 4 0 (c-2) 2 4 0 (c-3) (60° U. P.) 1 6 0 (c-4) 1 6 0 (c-2)
4 Broach ...	8,862	...	20,817	20,635	27,390	(25° U. P.) 6 0 5 (d) (30° U. P.) ..... / (40° U. P.) 6 12 0 (d-1) 5 10 0 (d-2) (60° U. P.) 4 8 0 (d-1) 2 13 0 (d) 3 12 0 (d-2)
5 Surat ...	26,588 3,075	8,015 10	36,778 620	213,242 4,315	132,915 4,411	(25° U. P.) 7 3 9 (e) 7 0 6 (e-2) 6 0 6 (e-3) 4 13 2 (e-4) 4 11 0 (e-5) 4 0 4 (e-8) 4 8 0 (e-10) 5 19 0 (e-11) (30° U. P.) 4 8 0 (e-13) 3 12 0 (e-14) 5 4 0 (e-15) / (40° U. P.) 6 12 0 (e-1) 5 10 0 (e-16) 3 12 0 (e-17) (60° U. P.) 4 8 0 (e-1) 3 6 0 (e) 3 12 0 (e-18) 2 13 0 (e-19) 2 4 0 (e-20) 2 8 0 (e-6) 1 14 0 (e-7) 2 0 0 (e-9) 3 0 0 (e-12)
6 Thana ...	...	...	14,309 308	258,484 13,325	111,979 5,515	..... / (40° U. P.) 6 12 0 (f) 5 10 0 (f-1) 4 8 0 (f-3) (60° U. P.) 4 8 0 (f) 3 12 0 (f-1) 2 10 0 (f-2)

* Issues to Akrani out-still area.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)

Cost price per L. P. gallon	Retail price per L. P. gallon	Foreign liquors				
		Imported liquors			Liquors manufactured in India and classed as foreign liquors	
		Spirits in Imperial gallons, London proof (N)	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof (N)	Malt liquors in Imperial gallons
7	8	9	10	11	12	13
R. a. p.						
1 14 0		9,336	699	29,800	4,510	.....
1 14 0		554	25	26	.....	.....
1 14 0		432	50	991	.....	.....
1 14 0	*No fixed selling prices have been prescribed.*	1,766	111	815	625	.....
1 15 9		7,238	450	4,701	175	.....
2 0 6		2,345	182	9,584	.....	.....

gallons but not L. P.
in black type below the figures relating to British districts, and not included in those figures.

Country spirits

Name of District	Issues in Imperial gallons					Rates of duty	
	At strength of 25° U. P.	At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4		
1	2		3	4	5	6	
	Gls.	Glns.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
7 Bombay Suburban	...	...	5,096	97,150	41,918	.....	(40° U. P.) 6 12 0 (*f*) (60° U. P.) 4 8 0
8 Bombay ...	...	...	620,653	15,138	378,447	.....	(40° U. P.) 7 12 0 (60° U. P.) 5 0 0
9 Kolaba ...	...	...	48,083 1,255	51,195 1,730	49,328 1,445	....	(40° U. P.) 5 10 0 (60° U. P.) 3 12 0
10 Ratnagiri ...	...	190	19,550	67,493	38,861	..... (30° U. P.) 5 4 0 (*n*)	(40° U. P.) 4 8 0 (*n-1*) (60° U. P.) 3 0 0 (*n-1*)
11 Kanara. Below-ghat	...	15,570	...	9,368	14,646	(30° U. P.) 3 6 0	(60° U. P.) 1 13 0
11 Kanara. Above-ghat	785	2,033	7,341	2,205	7,299	(25° U. P.) 7 4 0 (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0
12 Dharwar ...	2,173	4,879 186	40,468 3,815	18,794 105	36,840 2,461	(25° U. P.) 8 7 0 (*g*) 7 8 9 (*g-1*) (30° U. P.) 6 12 0	40° U. P. 6 12 0 60° U. P. 4 8 0
13 Belgaum ...	...	15,287 1,579	27,853 6,921	10,879 4,667	31,765 7,125	..... (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0
14 Bijapur ...	3,884	1,962	9,097 355	11,707 1,084	14,427 647	(25° U. P.) 8 7 0 (*h*) 7 4 0 (*h-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0
15 Sholapur ...	2,026 92	990 70	10,087 375	40,006 1,664	24,204 1,309	(25° U.P.) 8 7 0 (*h*) 7 4 0 (*h-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0 3 6 0 (*h-1*)
16 Satara ...	...	615 4,396	13,250 2,833	7,158 ...	11,244 4,777	..... (30° U. P.) 6 12 0 (*p*)	(40° U. P.) 6 12 0 (*p-1*) (60° U. P.) 4 8 0 (*p-1*)
17 Poona ...	...	...	57,465 900	96,160 905	72,943 902	....	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0
18 Ahmednagar ...	284	280	14,289	4,345	10,720	(25° U. P.) 7 3 9 (*j*) (30° U. P.) 7 14 0 (*j-1*)	(40° U. P.) 6 12 0 (*j-2*) (60° U. P.) 4 8 0 (*j-1*) and (*j-2*) 3 6 0 (*j*)

* Issues to Akrani out-still area.

(*N*) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*contd.*

Cost price per L. P. gallon	Retail price per L. P. gallon	Foreign liquors: Imported liquors: Spirits in Imperial gallons, London proof (N)	Wines in Imperial gallons	Malt liquors in Imperial gallons	Liquors manufactured in India and classed as foreign liquors: Spirits in Imperial gallons, London proof (N)	Malt liquors in Imperial gallons
7	8	9	10	11	12	13
Rs. a. p.						
1 0 0		6,256	639	17,645	1,354	.....
1 4 0		165,063	34,377	656,747	39,613	178
1 8 0		861	101	1,785	464	.....
1 15 0		410	33	206	.....	.....
1 15 0		553	155	1,918	12	.....
1 19 0		.....	.....	.....	.....	.....
1 12 0		3,680	263	9,764	19	14
1 12 0		3,093	858	13,728	465	22,462
1 13 0		492	39	589	.....	.....
1 13 4		3,282	302	12,376	1,614	.....
1 13 4		2,030	282	4,590	1,573	.....
1 13 4		19,915	4,498	137,154	5,264	.....
1 13 4		2,020	292	55,693	802	.....

No fixed selling prices have been prescribed.

allons but not L. P.
in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Country spirits

Name of District.	Issues in Imperial gallons.					Rates of duty.	
	At strength of 25° U. P.	At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.		
1	2		3	4	5	6	
	Gls.	Gls.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
19 Nasik ...	...	...	10,560	69,262	34,041	.....	40° U. P. 6 12 0 (*k*) 2 12 0 (*k-1*) 5 10 0 (*k-2*) 60° U. P. 4 8 0 (*k*) 1 8 0 (*k-1*) 3 12 0 (*k-2*)
20 West Khandesh...	550	2,212	2,271	191,765 *39,173	95,699	25° U. P. 4 0 0 (*l-1*) 30° U. P. 2 8 0 (*l*) 3 12 0 (*l-1*)	40° U. P. 3 3 0 (*l-1*) 5 10 0 (*l-2*) 60° U. P. 1 0 0 (*l*) 1 8 0 (*l-1*) 3 12 0 (*l-2*)
21 East Khandesh...	...	964	3,787	123,319	52,275	25° U. P. 7 1 0 (*m-4*) 30° U. P. 5 10 0 (*m*) 6 9 0 (*m-1*)	40° U. P. 5 10 0 (*m-1*) 6 12 0 (*m-2*) 5 10 0 (*m-3*) 60° U. P. 2 13 0 (*m*) 3 12 0 (*m-1*) 4 8 0 (*m-2*) 3 12 0 (*m-3*)
Total... 1929-1930.	58,563 7,318	56,735 7,068	1,050,118 33,747	1,460,945 61,478	1,298,087 55,276	.....	.....
1928-1929.	10 4,492	94,726 10,708	996,069 32,295	1,467,789 59,286	1,251,085 53,955	.....	.....

* Issues to Akrani out-still area.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*contd.*

Cost price per L.P. gallon	Retail price per L.P. gallon	Foreign liquors: Imported liquors. Spirits in Imperial gallons, London proof (N)	Wines in Imperial gallons	Malt liquors in Imperial gallons	Liquors manufactured in India and classed as foreign liquors: Spirits in Imperial gallons, London proof (N)	Malt liquors in Imperial gallons
7	8	9	10	11.	12	13
Rs. a. p.						
1 15 0	No fixed selling prices have been promulgated.	3,754	575	31,300	477	3,388
1 13 0		677	47	622	157	.....
1 11 0		2,604	229	7,873	274	.....
—	.....	238,011	44,207	997,907	47,398	25,992
—	.....	242,805	41,911	837,571	47,675	36,420

...es but not L. P.
...k type below the figures relating to British districts, and not included in those figures.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

IMPERIAL RETURN

Name of District	Commercial spirits			Opium and	
	Rectified spirits in Imperial gallons	Denatured spirits in Imperial gallons (L)	Medicated wines in Imperial gallons	Issues in seers of excise Opium	Retail sales in seers of other Opium (*e. g.* Punjab grown, Punjab Hill States and Malwa)
1	14	15	16	17	18
1 Ahmedabad	56	(a) 14,533	.....	2,632	.....
2 Kaira	.....	1,657	.....	1,786 420	.....
3 Panch Mahals	.....	.....	.....	976 1,526	.....
4 Broach	.....	1,696	.....	1,070 840	.....
5 Surat	.....	5,515	.....	411 90	.....
6 Thana	.....	2,814	.....	203 5	.....
7 Bombay Suburban	.....	3,817	.....	144	.....
8 Bombay	396	173,498	.....	2,383 51	.....
9 Kolaba	.....	1,977	.....	135	.....
10 Ratnagiri	.....	756	.....	19	.....
11 Kanara { Below-ghat ... / Above-ghat ... }	.....	836	.....	46	.....
12 Dharwar	.....	3,538	.....	199 32	.....
13 Belgaum	.....	7,642	.....	175 38	.....
14 Bijapur	.....	1,560	.....	84 47	.....
15 Sholapur	.....	2,597	.....	2,303 926	.....
16 Satara	.....	1,657	.....	1,021 760	.....
17 Poona	20	16,020	.....	3,266 929	.....
18 Ahmednagar	.....	2,834	.....	1,873	.....
19 Nasik	.....	3,769	.....	682 10	.....
20 West Khandesh	2	1,298	.....	419	.....
21 East Khandesh	.....	3,007	.....	1,524	.....
Total ... 1928-29 ...	474	251,016	.....	21,350* 5,674	.....
Total ... 1927-28 ...	359	235,741	.....	22,126 6,608	.....

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are figures. (a) In column 15 Retail sales are shown.

IV—CONSUMPTION—*contd.*

other drugs

Wholesale price of Opium to retail vendors per seer		Average retail price of Opium per seer	Sales of Morphia in Lbs. oz. grs.	Charas			
Cost price	Duty			Sales in seers	Cost price per seer	Duty per seer	Retail price per seer
19	20	21	22	23	24	25	26
Rs.	Rs.		Lbs. ozs. grs.		Rs.	Rs.	Rs.
65	10	No fixed selling prices have been prescribed.	5 12 250	.....	.....	.....	.....
65	10		0 6 89	.....	.....	.....	.....
65	10		0 10 393	.....	.....	.....	.....
65	10		0 12 330	.....	.....	.....	.....
65	10		0 3 357	.....	.....	.....	.....
65	10		1 10 243	.....	.....	.....	.....
65	10		4 12 259	.....	.....	.....	.....
65	10		21 12 115	.....	.....	.....	.....
65	10		2 8 225	.....	.....	.....	.....
65	10		0 3 313	.....	.....	.....	.....
65	10		0 0 11	.....	.....	.....	.....
65	10		0 8 208	.....	.....	.....	.....
65	10		2 5 84	.....	.....	.....	.....
65	10		0 0 10	.....	.....	.....	.....
65	10		6 0 236	.....	.....	.....	.....
65	10		0 8 454	.....	.....	.....	.....
65	10		0 13 273	.....	.....	.....	.....
65	10		0 0 192	.....	.....	.....	.....
65	10		0 8 117	.....	.....	.....	.....
65	10		0 13 109	.....	.....	.....	.....
65	10		0 8 329	.....	.....	.....	.....
.....	.....		51 1 222	.....	.....	.....	.....
.....	.....		59 9 281	.....	.....	.....	.....

shown in black type below the figures relating to British districts, and not included in those

IMPERIAL RETURN

Name of District	Opium and Ganja				Bhang	
	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers of bhang and its preparations	Cost price per seer
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	1,062	.....	35		305	...
2 Kaira	551	.....	35		168	...
3 Panch Mahals	160 145	.....	35		88 97	...
4 Broach	550	.....	35		98	...
5 Surat	522	.....	35		244	...
6 Thana	520	.....	35		153	...
7 Bombay Suburban ...	244	.....	35		113	...
8 Bombay	5,590	.....	35		4,248	...
9 Kolaba	511 14	.....	35		86 2	...
10 Ratnagiri	344	.....	35		10	...

No fixed selling prices have been prescribed.

IV—CONSUMPTION—*concld.*

other drugs—*contd.*

Duty per seer	Retail price per seer	Sales of Cocaine in lbs., oz. and grs.			Remarks
33	34	35			36
Rs.		Lbs.	oz.	grs.	
3	No fixed selling prices have been prescribed.	0	11	385	(*a-1*) Prantij Taluka except Agiol and Barodra. (*a-2*) Border shops of South Dascroi. (*a-3*) Border shops of Modasa Mahal and Agiol and Barodra. (*a-4*) Ahmedabad City, and Cantonment and 5 miles round. (*a-5*) Katosan Táluka.
3		0	0	306	(*a-6*) All the States and Tálukas under the Mahi-Kántha Political Agency except Katosan Táluka. (*a-7*) Rest of the District except Prantij and Modasa Tálukas.
3		0	0	272	(*b*) Mehmedabad, Ghodsar, Laldarwas of Mehmedabad Taluka; Nadiad (2 shops), Bamroli, Andha) of Nadiad Taluka; Anghadi in Thasra Taluka; Napad, Pansora, Anand (2 shops) Wasad, Kirsamsad, Boriavi of Anand Taluka; Kapadvanj (2 shops) Chhipdi, Sunda, Betawada, Khalal of Kapadvanj Taluka; Borsad, Virsad Ras, Palaj Bhetashi, Kanwadi, Anklas, Alarsa, Kathana, Pandoli, and Umetta of Borsad Taluka.
3		0	1	50	(*b-1*) Vanthwali of Mehemdabad Taluka, Chunal, Monoka, Boriavi of Nadiad Taluka; Rania of Thasra Taluka; Vehera Vadod of Anand Taluka; Kathlal, Salod, Badarpur of Kapadvanj Taluka; Dehmi, Dehwan and Salol of Borsad Taluka.
3		0	1	240	(*b-2*) Kaira District. (*c*) Tunki of Dohad Taluka; Kadval, Karambe, Garadu, and Mahudi of Halol Mahal;
8		0	0	12	(*c-1*) Garbada, Borkheda, Jesawada, Nawagam of Dohad Taluka; Jhalod, Pethapur of Jhalod Mahal, and Champaner of Halol Mahal. (*c-2*) Sankheda Mewas. (*c-3*) Pandu Mewas. (*c-4*) Panch Mahals District. (*d*) Border shops.
3		0	0	108	(*d-1*) Broach City and five miles round, and Ankleshwar Town. (*d-2*) Rest of the District. (*e*) Nana-Varacha; Saroli in Olpad Taluka and Puna and Saroli in Sachin State.
3		14	15	432	(*e-1*) Surat City and Chorasi Taluka excluding Nana-Varacha; Bulsar Khatriwad, Shapurjiniwadi in Bulsar Taluka; and Udhna in the Sachin State. (*e-2*) Ochla and Olpad in Olpad Taluka; Pardi Kasba and Umbersadi in Pardi Taluka, Danti and Dholai, and Bulsar Taluka.
3		0	0	116	(*e-3*) Sayan in Olpad Taluka; Bhimpor and Dumas in Sachin State. (*e-4*) Kim Kathodra in Olpad Taluka; Pufni in Bardoli Taluka, Amalsad, Ashtagam, Att, Jalalpur, Kachholi, Medharbhat, Matwad, Onjal, Paner, Salej, Saribuzrag, Sisodra in Jalalpur Taluka; Chikhli, Degam, Endhal, Hond and Samroli in Chikhli Taluka; Undach Wagrech in Bulsar Taluka; Wasan and Vedechha in Sachin State.
3		0	0	342	(*e-5*) Amalsadi, Zab, Godawadi, Khareda Mandvi No. I and II in Mandvi Taluka; Kadqd No. I II in Bardoli Taluka.

IMPERIAL RETURN

Name of District.	Ganja				Opium and Bhang	
	Sale in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seer of bhang and its preparations	Cost price per seer
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
11 Kanara { Below-ghat ... / Above-ghat ... }	698	.....	35		.....	...
12 Dharwar	2,869 791	.....	35		9	...
13 Belgaum	1,294 684	.....	35		11 2	...
14 Bijapur	1,051 108	.....	35		1 1	...
15 Sholapur	3,080 629	.....	35		64 3	...
16 Satara	2,192 1,593	.....	35		35 12	...
17 Poona	3,647 348	.....	35		1,030 10	...
18 Ahmednagar	1,863	.....	35		231	...
19 Nasik	1,711	.....	35		396	...

No fixed selling prices have been prescribed.

IV—CONSUMPTION—*concld.*

other drugs—*concld.*

Duty per seer	Retail price per seer	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
3		.....	(*e-6*) Amalsadi, Zab, Godawadi, and Khareda in Mandvi Taluka; Kadod Nos. I and II in Bardoli Taluka; Maliadhra, Kaliari, Khergam, Rankuwa, Sadadwel and Vad in Chikhli Taluka; Atgam, Bodlai, Chichai, Dulsad, Gumbi, Kalwada, Kanjan, Kaparia and Gadaria in Bulsar Taluka.
3	No fixed selling prices have been prescribed.	0 0 382	(*e-7*) Mandvi Nos. 1 and 2 Dadhwada, Devgadh, Borigala, Ladkuva, Moticher, Patal in Mandvi Taluka; Balda, Manekpor and Surali in Bardoli Taluka; Ambatch, Bajipara, Buhari, Kalamkuva and Valod in Valod Mahal; Bodwank, Ranveri-Kalla in Chikhli Taluka.
3		0 0 372	(*e-8*) Bodhan, Kamlapor, Patna, Tadkeshwar, Dadhwada, Devgadh, Borigala, Ladkuva, Moticher and Patal in Mandvi Taluka, Bardoli I and II Khoj, Mota, Rajpura, Varad and Akoti in Bardoli Taluka.
3		.....	(*e-9*) Bodhan, Kamlapor, Patna and Tadkeshwar in Mandvi Taluka; Barboli, No. I and II, Khoj, Mota Rajpura, Vasad, Akoti, Kikwad, Sarbhon, Vadoli, and Vankaner in Bardoli Taluka and Hathuka in Valod Mahal.
3		0 1 278	(*e-10*) Kansad and Lajpor in Sachin State.
3		0 0 93	(*e-11*) Bagwada, Dungra, Kolak, Lawachha and Vapi in Pardi Taluka; Bonand, Sachin, Traj and Un in Sachin State.
3		0 3 199	(*e-12*) The whole of Pardi Taluka except Pardi and Umersadi.
3		0 0 51	(*e-13*) Supa in Bardoli Taluka, Nagdhara and Ugat in Jalalpur Taluka.
3		0 0 73	(*e-14*) Kikwad, Sarbhon, Vadoli, Vankaner, Balda, Manekpur and Surali in Bardoli Taluka; Hathuka, Ambateh, Bajipura, Buhari, Kalani-Kuva and Valod in Valod Mahal; Kaliari, Khergam, Rankuwa, Sadadvel, Vad, Bodwank, Ranverikalla in Chikhli Taluka, Atgam, Bodlai, Chichai, Dulsad, Gusubi, Kalwada, Kanjan and Kaparia in Bulsar Taluka.
			(*e-15*) Ambach, Chival, Goima, Karaya, Lakhmapor, Rohina, Tarmalia and Vaghchhipa in Pardi Taluka.
			(*e-16*) Bhagwa, Dandi, Karanj and Suwali in Olpad Taluka, Hinglach, Kosemba and Untdi in Bulsar Taluka and Gaviar in Sachin State.
			(*e-17*) Maliadhra in Chikhli Taluka and Gadaria in Bulsar Taluka.
			(*e-18*) Obhla, Olpad, Bhagwa, Dandi, Karanj and Suwali in Olpad Taluka; Pardi—Kasba, Umbersadi in Pardi Taluka, Danti, Dholai, Hinglach, Kosamba and Untdi, Magole-Dungri, Parnera and Dhamdachi in Bulsar Taluka and Gaviar in Sachin State.
			(*e-19*) Sayan in Olpad Taluka, Bhimpor and Dumas Bonand, Sachin, Traj and Un, in Sachin State.
			(*e-20*) Kim Kathodra in Olpad Taluka, Puni Supa in Bardoli Taluka, Amalsad, Ashtagam, Att, Jalalpor, Kachholi, Medharbhat, Matwad, Onjal, Panar, Salej, Saribuzrag, Sisodra, Nagdhara and Ugat in Jalalpur Taluka; Chikhli, Degam Endhal, Hond, Samroli in Chikhli Taluka; Undach, Wagrech in Bulsar Taluka; Kansad and Lajpor in Sachin State.
			(*f*) Bassein Taluka including Thana and Bassein towns.

IMPERIAL RETURN

Name of District	Ganja				Opium and Bhang	
	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers of bhang and its preparations	Cost price per seer
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
20 West Khandesh ...	609	.....	35		79	...
21 East Khandesh ...	2,526	.....	35		533	...
				No fixed selling prices have been prescribed.		
Total ... 1929-30 ...	31,584 4,312	.....	.....		7,902 127	...
1928-29 ...	32,881 4,062	.....	.....		8,048 118	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are
figures.

IV.—CONSUMPTION—*concld.*

other drugs—*concld.*

Duty per seer	Retail price per seer	Sale of Cocaine in lbs., oz. and grs.			Remarks.
33	34	35			36
Rs.	No fixed selling prices have been prescribed.	Lbs.	oz.	grs.	(*f-1*) Rest of the District (except Umbergaon Petha).
3		0	0	20	(*f-2*) Umbergaon Petha.
					(*n*) Pachal in Rajapur Taluka, Kharepatan, Kasarda, Ghonsari and Phonda in Deogad Taluka.
3		0	0	412	(*n-1*) Rest of the District.
					(*q*) Naregol in Ron Taluka and Kot Umachgi in Gadag Taluka.
					(*q-1*) Ron, Gajendragad, Nidgundi and Sundi in Ron Taluka and Mundargi in Mundargi Petha.
					(*h*) Applicable to new border shops selling 40° U. P. liquor.
					(*h-1*) Applicable to old border shops which were selling 30° U. P. liquor up to the end 1928-29.
					(*p*) Border shops including shops in the leased States bordering on the Kolhapur State.
					(*p-1*) All interior shops.
					(*j*) Jamkhed Border shop only.
					(*j-1*) Pathardi Border shop only.
					(*j-2*) Rest of the District.
					(*k*) Nasik City.
					(*k-1*) Peint Taluka.
					(*k-2*) Rest of the District.
					(*l*) Nawapur Taluka.
					(*l-1*) Rest of the District.
					(*l-2*) Dhulia and Sindkheda Talukas.
					(*m*) Old Border shops.
					(*m-1*) New Border shops.
					(*m-2*) Bhusawal Town.
					(*m-3*) Rest of the District (excluding Border shops).
					(*m-4*) Pal in Rawer Taluka.
					Seers.
.....		16	9	206	* Aden 42
					Exclusive of issues to—
					Baroda Cantonment 28
.....		13	3	153	Sadra 1,280
					Total ... 1,350

shown in black type below the figures relating to British districts, and not included in those

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Imports

Duty paid

Description of excisable articles	From Akola		From Unao		From Asansol		From Calcutta		From Ranaghat		From Hyderabad Deccan		From Bhavnagar		From Madras		From Bangalore	
	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	98	1,722	2,320	40,591	...	...	...	...	...	...	...	...	...	...	4*	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	68*	...	...	...
Spirits ...	138	2,413	1,028	17,992	1,137	19,889	...	...	...	...	...	...	...	...	559*	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	946½*	...	25,920	12,960
Spirituous Medicinal Preparations.	...	...	...	...	...	...	2,602	12,912	46	226	24	120	49	248	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Those imports are made by Messrs. Spencer and Company from Madras and the Custom duty thereon was paid at Madras at the time of [illegible].

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond—contd.

Description of excisable articles	Imports—*contd.*								Exports			
	Duty paid—*contd.*		In bond						Duty paid			
	Total								To		Total	
	Quantity	Amount of duty	From Rewa	From Amritsar	From Cawnpore	From Baroda	From Hoshiarpur	Total	Quantity	Amount of duty	Quantity	Amount of duty
	20	21	22	23	24	25	26	27	28	29	30	31
		Rs.						Rs.		Rs.		
Rum ...	2,418 4 B.Gs.*	42,313	11,028	1,055	.....	1,793	.....	13,876	.....	.....	.....	.....
Wines ...	68 B.G.*	.....	.....	3,886	.....	2,204	.....	6,090	.....	.....	.....	.....
Spirits ...	2,303 558 B.Gs.*	40,294	.....	.....	15,700	.....	.....	15,700	.....	.....	.....	.....
Beer ...	26,865	12,960	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spirituous Medicinal Preparations.	2,457	12,281	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bhang ...	.....	.....	.....	.....	.....	.....	Mds. 279	Mds. 279	.....	.....	.....	.....

* These Imports are made by Messrs. Spencer & Co., from Madras and the custom duty thereon was paid at Madras at the time of Import.

IMPERIAL RETURN No. IV-A—*concld.*

Import and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment of duty and (b) in bond—concld.

Exports—*contd.*

In bond

To

Description of excisable articles	Hoshungabad.	Baluglut	Chindwara	Brindaban	Surat	Mulwan	Bundi	Gurokpur	Banaswari	Benaseda	Bhopal	Idar	Hyderabad	Jamkhindi.	Kolhapur	Bikanor	Total
1	32	33	34	35	36	37	38	39	40	41	43	43	44	45	46	47	48
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	..	...	...	...	..	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal Preparations.	5	10	8	3	22	21	6	8	7	31	8	6	51	34	83	60	362
Bhang ...	...	...	..	...	...	...	.	...	...	...	...	...	...	...	..	...	...

J. P. BRANDER,
Commissioner of Excise.

Serial No.	Division and District	Area in square miles			Population (in thousands)			Number of square miles per shop							
		Out-still system	Distillery system		Out-still system	Distillery system		Country spirit		Opium		Ganja		Charas	Bhang
							Out-still area	Distillery area							
1		2	3		4	5	6	7		8		9		10	11
			Urban	Rural		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban Rural	Urban Rural
1	*Ahmedabad*		16	3,800	...	381	540	...	1·0	152	0·9	55·9	1·0	422·2	... ...	... ...
2	Kaira		57	1,538	...	105	605	...	5·2	25·2	7·2	27·0	7·2	192·2	... ...	... ...
3	Panch Mahals		9	1,597	...	43	331	...	2·2	36·2	4·5	47·0	4·5	532·3	... ...	... ...
4	Broach		5	1,462	..	62	245	...	0·8	58·5	0·8	60·9	1·2	208·9	... ...	... ...
5	Surat		5	1,647	...	144	530	...	0·4	14·22	0·8	126·7	0·9	205·9	... ...	... ...
6	Thana		19	3,402	..	63	696	...	1·7	20·4	4·9	283·5	4·9	243·0	... ...	... ...
7	Bombay Suburban ...		5	149	...	·54	100	...	0·8	12·4	2·5	...	5·0	149·0	... ...	... ...
8	Bombay ...		22	...	...	1,176	...	...	0·09	...	1·8	...	0·6	...	... ...	... ...
9	Kolaba		10	2,159	...	42	521	...	1·4	32·1	1·4	215	1·4	215	... ...	... ...
10	Ratnagiri		18	3,980	...	48	1,106	...	3·6	37·2	4·5	995	4·5	361·8	... ...	... ...
11	Kanara		34	3,915	...	54	348	...	4·3	78·3	4·9	978	4·9	435	... ...	... ...
12	Dharwar		9	4,594	...	155	882	...	1·1	48·8	2·4	661·7	2·1	178·2	... ...	... ...
13	Belgaum		16·7	4,632	...	73	880	...	1·9	75·9	2·4	661·7	2·1	178·2	... ...	... ...
14	Bijapur		5	5,702	...	78	719	...	0·6	146·2	1·2	950·3	1·2	335·4	... ...	... ...
15	Sholapur		58	4,498	...	169	573	...	5·3	299·9	7·2	118·4	8·3	214·2	... ...	... ...
16	Satara		17	4,891	...	92	934	...	1·3	244·5	1·5	157·8	1·7	376·2	... ...	... ...
17	Poona		30	5,336	...	238	771	...	1·4	280·8	1·2	222·3	1·4	333·5	... ...	... ...
18	Ahmednagar		8	6,620	...	58	673	...	2·7	552	2·0	132·4	1·6	189·1	... ...	... ...
19	Nasik		21	5,858	...	119	714	...	2·1	94·5	2·3	195·3	2·3	325·3	... ...	... ...
20	West Khandesh ...	304	7	5,187	13	74	555	43·4	0·9	61·0	1·0	216·1	1·0	369	... ...	... ...
21	East Khandesh		19	4,592	...	168	997	...	1·6	50·4	1·6	65·7	1·6	110·5	... ...	... ...
	Total (for 1929-30) ...	304	390·7	75,490	13	3,396	12,630	43·4	0·9	64·85	2·3	146·8	2·1	228·7	... ...	... ...
	Total of previous year (1928-29)	304	392·4	75,491	13	3,396	12,630	43·4	0·9	65·9	2·4	145·1	2·2	221·0	... ...	... ...

IMPERIAL RETURN V—*contd.*

Serial No.	Division and District	Number of shops per 10,000 of population										Consumption per 100 of the population in gallons or seers (to two places of decimals)				
		Country spirit				Opium		Ganja		Charas		Bhang		Country spirit (distillery area)	Opium	Ganja	Charas	Bhang
		Outstill area		Distillery area														
	1	12		13		14		15		16		17		18	19	20	21	22
			Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Gallons	Seers	Seers		Seers
1	Ahmedabad	...	0·5	0·5	0·5	1·3	0·4	0·2	...	...	...	...			6·29	0·29	0·12	...	0·03
2	Kaira	...	1·04	1·0	0·75	0·94	0·75	0·13	...	...	...	...			3·24	0·25	0·07	...	0·02
3	Panch Mahals	...	0·93	1·32	0·46	1·02	0·46	0·09	...	...	...	...			8·45	0·22	0·04	...	0·02
4	Broach	...	0·97	1·02	0·97	0·99	0·65	0·29	...	...	...	...			8·87	0·34	0·17	...	0·03
5	Surat	...	0·97	2·19	0·49	0·25	0·42	0·15	...	...	...	...			19·14	0·06	0·08	...	0·04
6	Thana	...	1·9	2·4	0·63	0·17	0·63	0·2	...	...	...	...			14·63	0·03	0·07	...	0·03
7	Bombay Suburban	...	1·11	1·2	0·37	...	0·19	0·1	...	...	...	...			26·79	0·09	0·16	..	0·07
8	Bombay	...	2·0	...	0·1	...	0·31	...	...	...	...	...			32·45	0·20	0·48	...	0·36
9	Kolaba	...	1·7	1·24	1·67	0·19	1·67	0·19	...	...	...	...			8·72	0·02	0·09	...	0·02
10	Ratnagiri	...	1·04	0·97	0·83	0·04	0·83	0·1	...	...	...	...			3·35	...	0·03	...	...
11	Kanara	...	1·48	1·44	1·29	0·01	1·29	0·25	...	...	...	...			5·37	0·01	0·17	...	...
12	Dharwar	...	0·58	1·06	0·26	0·13	0·32	0·51	...	...	...	...			3·51	0·02	0·28	...	...
13	Belgaum	...	1·23	0·69	0·96	0·08	1·09	0·30	...	...	...	...			3·29	0·02	0·13	...	...
14	Bijapur	...	1·02	0·54	0·51	0·08	0·51	0·24	...	...	...	...			1·76	0·01	0·13	...	...
15	Sholapur	...	0·65	0·26	0·47	0·66	0·41	0·37	...	...	...	...			3·18	0·31	0·41	...	0·01
16	Satara	...	1·4	0·21	1·2	0·33	1·9	0·14	...	...	...	...			1·09	0·10	0·21	...	...
17	Poona	...	0·92	0·24	1·01	0·31	0·92	0·21	...	...	...	...			7·22	0·33	0·36	...	0·10
18	Ahmednagar	...	0·52	0·18	0·69	0·74	0·9	0·5	...	...	...	...			1·46	0·25	0·25	...	0·03
19	Nasik	...	0·84	0·86	0·76	0·42	0·76	0·36	...	...	...	...			4·04	0·08	0·21	...	0·05
20	West Khandesh	5·4	1·1	1·5	0·9	0·4	0·9	0·2	...	...	...	...			12·39	0·07	0·10	...	0·01
21	East Khandesh	...	0·7	1·0	0·7	0·8	0·7	0·5	...	...	...	...			4·77	0·14	0·23	...	0·05
	Total (for 1929-30) ...	5·4	1·3	0·9	0·5	0·4	0·5	0·3	...	...	...	...			8·05	0·13	0·20	...	0·05
	Total of previous year (1928-29) ...	5·4	0·2	0·7	0·1	0·3	0·1	0·2	...	...	...	...			7·73	0·14	0·20	...	0·06

IMPERIAL RETURN V—*concld.*

Average taxation per proof gallon or seer in Rupees (to two places of decimals)

Serial No.	Division and District	Country spirit (distillery area)			Opium			Ganja			Charas			Bhang			Total Excise revenue per head of population (based on column 48 of Imperial Return I)	Remarks
		Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend-fees	Total	Duty	Vend-fees	Total	Average revenue per head of population (based on column 48 of Imperial Return I)	
	1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	10·75	11·09	21·84	52·59	24·21	76·80	38·46	28·99	67·44	...		...	3·44	...	3·44	1·82	
2	Kaira	4·24	10·29	14·53	55·57	21·83	77·40	33·22	21·87	55·09	...	...	...	3·23	...	3·23	0·88	
3	Panch Mahals ...	3·54	2·98	6·52	...	15·29	15·29	23·84	34·03	58·14	...	...	...	1·16	...	1·16	0·62	
4	Broach	9·86	7·91	17·77	52·82	23·54	76·36	31·95	23·29	55·24	...	...	...	2·65	...	2·66	2·31	
5	Surat	7·24	2·93	10·17	53·50	31·14	84·73	38·09	24·04	62·13	...	...	...	3·20	...	3·20	4·29	
6	Thana	10·15	6·63	16·78	53·38	68·41	121·79	15·21	39·02	54·23	...	...	...	1·21	...	1·21	3·28	
7	Bombay Suburban ...	11·37	5·03	16·40	...	73·37	73·37	...	24·37	24·37	...	...	...	...	...	...	5·74	
8	Bombay	13·12	6·27	19·39	53·15	68·87	122·02	40·54	16·64	57·18	...	...	...	3·14	...	3·14	9·63	
9	Kolaba	9·43	6·47	15·90	70·26	65·61	135·87	25·00	30·41	55·41	...	...	...	2·23	...	2·23	1·52	
10	Ratnagiri	7·26	4·71	11·97	50·60	73·40	124·0	30·64	27·48	58·12	...	...	...	2·04	...	2·04	0·73	
11	Kanara	6·83	5·55	12·38	58·17	12·95	71·12	27·29	18·64	45·93	...	...	...	...	...	...	1·16	
12	Dharwar	11·24	8·02	19·26	53·89	34·65	88·54	42·63	22·78	65·41	...	...	...	0·69	...	0·69	1·39	
13	Belgaum	10·83	6·55	17·38	53·69	37·54	91·23	29·74	22·05	51·79	...	...	...	1·63	...	1·63	0·99	
14	Bijapur	11·25	5·14	16·39	51·58	34·51	86·09	23·84	21·94	45·78	...	...	...	2·00	..	2·00	0·61	
15	Sholapur	11·11	9·09	20·20	52·95	74·50	127·45	41·59	23·02	64·61	...	...	...	3·05	...	3·05	1·69	
16	Satara	11·24	13·41	24·65	52·83	55·70	108·53	43·41	16·71	60·12	...	...	...	3·26	...	3·26	0·54	
17	Poona	11·23	8·06	19·29	52·29	63·34	115·63	42·34	28·78	71·12	...	...	...	3·01	...	3·01	2·54	
18	Ahmednagar	11·29	14·04	25·33	53·23	84·56	137·79	43·69	32·13	75·82	...	...	...	6·38	...	6·38	1·01	
19	Nasik	9·35	12·13	21·48	53·44	106·71	160·15	34·90	35·69	70·59	...	...	...	2·01	...	2·01	1·20	
20	West Khandesh ...	4·29	8·16	12·45	52·88	81·38	134·26	25·75	29·29	55·04	...	...	...	2·24	...	2·24	1·83	
21	East Khandesh ...	9·49	8·84	18·33	52·78	70·92	123·70	36·80	19·86	56·66	...	...	...	3·24	...	3·24	1·22	
	Total (for 1929-30) ...	9·99	6·73	16·72	53·31	55·43	108·74	37·68	23·98	61·66	...	...	...	3·05	...	3·05	2·23	
	Total of previous year (1928-29)	9·92	6·86	16·78	51·84	50·65	102·49	38·40	22·77	61·17	...	...	...	3·44	...	3·44	2·10	

J. P. BRANDER,
Commissioner of Excise.

No. P. 151 of 1930.

SIND SALT AND EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE :

Karachi, dated 10th/11th August 1930.

From

H. M. KIRKWOOD, Esquire,
Superintendent of Salt and Excise, Sind ;

To

THE COMMISSIONER IN SIND,
Karachi.

Subject.—Excise Administration Report for the year 1929-30.

Sir,

Introduction.—I have the honour to submit the annual report on the Administration of the Excise (Abkari and Opium) department for the province of Sind for the financial year 1929-30.

2. *Personnel of the department.*—The charge of the department was held by Mr. H. M. Kirkwood, throughout the year.

Reconstitution of charges.—The Salt and Excise charges in Sind were reconstituted with effect from the 15th December 1929 by the Commissioner in Sind *vide* his Notification No. 217/VII-E, dated the 29th November 1929 in consequence of the reorganisation of the subordinate establishment of the Sind Salt and Excise department sanctioned by Government in their Resolution, Revene Department, No. 1609-C, dated the 24th October 1920.

3. *Changes introduced during the year.*—The following were the principal administrative changes during the year :—

(*a*) Amendment of rules 39 to 41 of the Bombay Opium rules (Government Resolution, Revenue Department, No. 647/28, dated the 28th May 1929).

(*b*) Amendment of rule 19 of the rules regulating the import, export and transport of hemp drugs in the Province of Sind (Government Resolution, Revenue Department, No. 279-C., dated the 23rd May 1929).

(*c*) Amendment of the form of club license authorizing Assistant Inspectors of Excise to inspect the accounts and premises of clubs licensed for the sale of liquor (Government Resolution, Revenue Department, No. S. 80/13495, dated the 14th August 1929).

(*d*) Prohibition of the transmission of Indian hemp, including (1) Bhang, charas, ganja and (2) extract and tincture of Indian Hemp (Cannabis Indica) by ordinary post between any two places in British

India (Government Resolution, Revenue Department, No. 8636, dated the 16th August 1929).

(*e*) Levy of duty on rum of Indian manufacture imported from other parts of British India for supply to regimental canteens at the enhanced rate of duty, viz., Rs. 17-8-0 instead of at the reduced rate of Rs. 10 per proof gallon (Government Resolution, Revenue Department, No. 9188/24, dated the 21st August 1929).

(*f*) Amendment of the rules for the manufacture of spirituous medicinal and toilet preparations under bond (Commissioner in Sind's Notification No. 701-E, dated the 18th September 1929).

(*g*) Revision of bottling rates of masala liquor, viz., Rs. 1-8-0 for six quart bottles and Rs. 2-8-0 for a dozen pints (Government Resolution, Revenue Department, No. 6486/24 dated the 24th March 1930).

(*h*) Reduction of duty on charas from Rs. 60 to Rs. 20 per seer from 1st April 1929 (Government Resolution, Revenue Department, No. 1531/28, dated the 17th January 1929).

(*i*) Reduction of duty on ganja from Rs. 25 to Rs. 20 per seer from 1st April 1929 (Government Resolution, Revenue Department, No. 1531/28, dated the 17th January 1929).

(*j*) Maximum selling price of charas was fixed at Re. 0-12 0 per tola and minimum price of charas and ganja was reduced to As. 7 and 6 per tola respectively (Commissioner in Sind's No. 3916-VI-E, dated the 25th January 1929).

Consumption of Excisable Articles.

4. *Foreign liquor* (*imports*).—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs in Sind :—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits potable.	Spirits of wine (non-potable spirits).
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1927-28 ..	810,026	54,371	3,293	193,114	39,727
1928-29 ..	857,153	52,673	3,786	203,110	43,056
1929-30 ..	906,065	55,020	3,428	217,106	58,313
Variation ..	+48,912	+2,347	−358	+13,996	+15,257

The increase under fermented liquors is attributable to a growing demand both for bulk and bottled beer. The taste for beer is said to be spreading particularly among the labouring classes. It is reported that German beer, which was much in evidence in recent years, is losing ground. Large imports of French vermouth contributed to the increase of 2,347 gallons under wines. The small decrease under liqueurs needs no comment. The rise in imports of potable spirits is accounted for by larger imports of brandy, the consumption of which is said to have been stimulated by intense cold weather and Epidemic of Cholera. It is

however, probable that with the continuous rise in the price of whisky, the consumer is taking more and more to brandy which is comparatively cheaper. The increase of 15,257 gallons under non-potable spirits is due to the fact that large quantities of rectified spirit were imported from Java from denaturation at the Karachi Customs House for export to other Provinces. Some of the traders in the Punjab who formerly obtained their supplies from Calcutta are now making their purchases at this Port.

Foreign liquor consumption.—For sales at licensed shops see Imperial return IV in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was, as usual, in the towns of Karachi, Hyderabad, Sukkur and Shikarpur where the population is denser. Variations in consumption are shown in the subjoined table :—

Year.	Sale.			
	Fermented liquors (Bulk gallons).		Potable spirits (Proof gallons).	
	Imported.	Indian.	Imported.	Indian.
1928-29	380,061	....	48,157	389
1929-30	371,266	....	53,713	150
Variations	−8,795	....	+5,556	−239

Slight variation in the consumption of beer needs no comment. The increased sale of potable spirits is due to competition of cheap imported spirits with the local country spirit on account of high selling price of the latter. The decline in the consumption of Indian made spirits is due to the inferior quality as compared to the foreign spirit.

5. *Denatured spirit.*—There were no imports by sea of denatured spirit during the year. The sales at retail shops compare as follows with those of the two preceding years :—

Year.	Of foreign Origin gallons 50° O.P.	Of Indian Origin gallons 50° O.P.	Total gallons.
1927-28	17,826	....	17,826
1928-29	21,009	....	21,009
1929-30	22,589	....	22,589
Variations	+1,580	....	+1,580

It has been found that the figures of 62,831 reported last year included also the sale of wholesale to Retail licensees. The correct figures of consumption by the public in the last year were 21,009 gallons as shown now. As compared to this the consumption of the year under report has increased by 1,580 gallons which is due to the more extended use of the denatured spirit for domestic use, industrial purposes and during

social functions when the use of incandescent lights are a feature of such occasions.

6. *Country spirit* (*Appendix A*).—The consumption of country spirit during the year compares as follows with that of the previous three years (the figures in columns 2 to 5 of Imperial return IV represent issues from Bonded Warehouses) : –

District.	1926-27.	1927-28.	1928-29.	1929-30.	Variations, 1929-30.
	Pf. Gls.	Pf. Gls.	Pf. Gls.	Pf. Gls.	Pf. Gls.
Karachi ..	41,455	46,811	50,453	42,435	–8,018
Hyderabad ..	26,641	26,463	22,942	20,945	–1,997
Nawabshah ..	10,180	8,545	9,075	9,251	+ 176
Thar Parkar ..	4,512	3,822	4,828	4,322	– 506
Sukkur ..	12,169	13,346	12,854*	13,671	– 817
Larkana ..	10,555	10,615	12,051	13,322	+1,271
Upper Sind Frontier.	4,339	4,159	4,541	4,115	– 426
Total ..	109,851	113,761	116,744	108,061	–8,683

* The last year's consumption of Sukkur District was 12,854 Pf. Gls. and it was incorrectly shown as 14,991 Pf. Gls.

There was a fall in the consumption in all Districts except Nawabshah, Sukkur and Larkana. The increase in Nawabshah is insignificant and needs no explanation while that of the other two districts is attributed to the prevalence of Cholera and the celebration of a large number of marriages having taken place in the end of the year in consequence of the passing of the Sarda Bill. The decrease of 8,018 proof gallons in Karachi District was the result of combination among the licensees who sold the minimum quantity for the maximum price and was partly compensated by an increase in the sales of imported spirits. In other districts, the decrease was due to the general trade depression, and unfavourable character of the year on account of abnormal rains and floods.

The per capita consumption (Appendix A, column 11) compares as follows with that of the previous three years :—

District.	1926-27.	1927-28.	1928-29.	1929-30.
	Drams L. P.	Drams L. P.	Drams L. P.	Drams L. P.
Karachi	3·67	4·15	4·47	3·76
Hyderabad	2·23	2·22	1·92	1·75
Nawabshah	1·17	0·98	1·04	1·06
Thar Parkar	0·55	0·46	0·58	0·52
Sukkur	1·14	1·26	1·21*	1·29
Larkana	0·85	0·85	0·97	1·07
Upper Sind Frontier ..	0·87	0·83	0·91	0·82
Total ..	1·61	1·66	1·71†	1·58

† See remarks below statement under paragraph 6.

7. *Toddy.*—Toddy was sold at Karachi (and its suburb malir), Kotri, Hyderabad and Sukkur. The sales during the year under report compare as follows with those of the previous three years :—

District.	1926-27.	1927-28.	1928-29.	1929-30.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	15,788	17,793	14,734	19,318
Hyderabad (Town) ..	1,748	1,341	1,673	1,894
Sukkur (Town)	613	602	758	722
Total ..	18,149	19,736	17,165	21,934

A succession of seasonal rains in Karachi and Hyderabad improved the yield of toddy. The increased consumption in Karachi and Hyderabad is attributable to the diversion of consumers of country liquor to toddy which was sold at comparatively cheaper rate. The variation in Sukkur is too small to require an explanation.

8. *Opium.*—(5,096) Five thousand ninety-six seers of opium were sold as compared with 5,290 in the previous year and 5,297 in 1927-28. The decrease is particularly noticeable in the four Districts of Karachi, Hyderabad, Thar Parkar and Nawabshah and may be attributed to high selling prices and poverty of the consumers on account of unfavourable character of the season owing to abnormal rains and floods. Three ozs. 6 drams and 53 grs. of opium were used for veterinary or quasi-veterinary purposes during the year under report.

9. *Hemp Drugs—Ganja.*—The sales of ganja amounted to 500 seers as against 582 in the previous year. The small decrease of 82 seers, needs no remarks.

10. *Bhang.*—The sales of Bhang during the year were 72,613 as against 81,481 in the previous year, a decrease of 8,868 seers. The decrease occurred in all the districts and may be attributed to general economic depression and unfavourable character of the year on account of abnormal rains and floods.

11. *Charas.*—The sales of charas amounted to 6,964 seers as against 2,858 seers in the previous year. The remarkable increase in the sale of charas is the direct result of the reduction of its duty from Rs. 60 to Rs. 20 and the fixation of its maximum selling price at a low rate of 12 annas a tola during the year under report.

12. *Cocaine.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 56 during the year under report as against 65 in 1928-29 (Imperial Return III, Column 38).

Imports and issues in the Province.—The quantity of cocaine imported during the year amounted to 3 lbs. 10 ozs. 219 grs. as against 4 lbs. 3 ozs. 74 grs. in the previous year. The quantity sold under license was

6 lbs. 6 ozs. 215 grs. against 4 lbs. 10 ozs. 340½ grs. The details of cocaine transactions are given below :—

Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing balance.
Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.
4 14 253	3 10 219	..	9 0 472	6 9 207*	2 3 265

* Of this quantity, 2 ozs. 472 grs. were exported to other Provinces in India.

The increase has occurred in Karachi and Hyderabad towns and it is accounted for by its use by the medical profession.

13. *Cocaine cases.*—One case of unlicensed sale and two of illicit possession of cocaine were detected at Karachi and Nawabshah during the year under report against two in 1928-29. The quantity of cocaine seized was 4 grains only.

Revenue (Imperial Return No. 1).

14. *Comparison with the previous years.* The following statement contrasts the excise Revenue realised during 1929-30 with that of the previous four years :—

Head of Revenue.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	Variations in 1929-30.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	4,52,432	3,51,205	4,76,058	5,23,299	5,30,629	+ 7,330
2. Country spirit.	22,23,087	21,86,064	23,30,481	23,46,437	21,75,829	−1,70,608
3. Toddy ..	10,350	5,199	4,769	5,854	7,952	+ 2,098
4. Opium ..	5,80,763	5,71,448	5,40,002	5,47,972	5,37,423	− 10,549
5. Intoxicating drugs.	7,83,656	7,13,488	7,17,067	6,84,583	6,27,205	− 57,378
6. Fines, forfeitures and miscellaneous.	2,10,702	2,31,021	4,51,829	5,03,857	4,78,184	− 25,673
Total ..	42,60,990	40,58,425	45,20,206	46,12,002	43,57,222	−2,54,780

The causes of the variations will be dealt with under the various heads :—

15. *Foreign liquors.*—The increase of Rs. 7,330 comprises :—

(1) A decrease of Rs. 2,158 in the realizations from duty on Indian made spirits imported from other provinces and an increase of Rs. 9,488, under fees due to (*a*) the higher fees fetched by the beer shops at the auction, (*b*) the larger collection of vend fee (pass fee) on imported potable spirits.

16. *Country spirit.*—The decrease of Rs. 1,70,608 comprises :—

(1) A decrease of Rs. 1,18,533 in the still head duty on account of decreased issues from the bonded Warehouses and (2) a decrease of Rs. 52,075 under vend fees owing to the absence of cut throat bids at the auction.

17. *Toddy.*—The increase of Rs. 2,098 is the result of higher bids offered for the right to vend toddy at the auction in Karachi and Sukkur.

18. *Opium.*—The decrease of Rs. 10,549 comprises :—

(1) A decrease of Rs. 19,156 under sale proceeds of Excise opium owing to less issues, and

(2) An increase of Rs. 8,607 under vend fees owing to cut throat bids offered at the auctions.

19. *Hemp Drugs.*—The decrease of Rs. 57,378 is made up of :—

(1) A decrease of Rs. 65,376 owing to less exports of charas to the Indian States and reduction in the rate of duty from Rs. 60 to Rs. 20 per seer.

(2) An increase of Rs. 7,841 in vend fees owing to cut throat bidding offered at the auction.

(3) An increase of Rs. 157 in the receipts of Warehouse dues.

20. *Miscellaneous.*—The decrease of Rs. 25,673 is mostly due to less receipts from the gain on the sale proceeds consequent on the fall in the issues of country spirit.

Expenditure and net Revenue.

21. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind exclusive of (1) refunds (Rs. 1,46,739) and (2) Compensation to District Local Boards (Rs. 24,920) amounted to Rs. 4,48,168 (Imperial Return II). The share of this which is chargeable to "6-Excise" compares as follows with that of the previous year :—

	Rs.
1928-29	3,49,839
1929-30	3,41,306
Decrease in 1929-30	8,533

The net decrease is explained as follows :—

Decrease under :—

	Rs.	
(1) Contingencies and special charges other than rewards.	339	Being an item of fluctuating nature calls for no remarks.
(2) Supplies and services.	4,125	Due to less expenditure incurred on the works and repairs.
(3) Cost of opium supplied to Excise Department.	9,629	Due to the reduction in the cost price from Rs. 23-5-0 to Rs. 22-7-0 per seer (G. R., R. D., No. 3746/24, dated the 27th November 1928).
Total ..	14,093	

Increase under :

	Rs.	
(1) Salaries of Establishment.	3	The increase is insignificant and calls for no remarks.
(2) Allowances ..	4,240	Though the item is of a fluctuating nature, the increase is due to the dismounted staff having been replaced by mounted one with a fixed conveyance allowance at Rs. 15 per mensem each.
(3) Rewards ..	1,317	Though the item is of a fluctuating nature, the increase is principally due to large seizures of the contraband.
Total ..	5,560	
Net decrease ..	8,533	

The decrease of Rs. 2,33,158 in the net revenue for the year under report is attributed to a decline in the realizations from duty on country spirit and on Indian made spirits imported from other Provinces. The lesser exports of charas to Indian States and the reduction in the rate of duty on the drugs from Rs. 60 to Rs. 20 per seer from 1st April 1930 were also largely responsible for the decrease.

22. *Recovery of Excise Revenue by coercive measures.* During the year coercive process was resorted to for the recovery of arrears of vend fee in the case of one licensee in the Nawabshah District only.

General Remarks.

23. *Shops and licenses : Imperial Return III.* The following important variations in the number of licenses issued for the sale of excisable articles took place during the year under report :—

Kind of license.	Increase.	Decrease.	Explanation.
Foreign liquor (Potable wholesale). ..		3	Three licensees surrendered their licenses.
Denatured spirit (Wholesale)		4	Five licenses not renewed in Karachi and one new license issued in Thar Parkar District.
Hotel license	1	..	One new Hotel license granted in Karachi.
Canteen license ..	1	..	One new license granted in Karachi.

Kind of license.	Increase.	Decrease.	Explanation.
Rectified spirit and medicated wines (Druggists permits).	5*	..	One new license granted in Hyderabad District and four in Karachi District.
Opium and its preparations for medical purpose.	..	4	Four licenses not renewed in Karachi.
Morphia (special Druggists permits).	..	6	Six licenses not renewed in Karachi.
Cocaine		9	Five licenses not renewed in Karachi. One in Nawabshah, two in Thar Parkar, one in Larkana and one in Upper Sind Frontier and one new license granted in Hyderabad.

*Note.—24 shown against rectified spirit and medicated wines licenses of Sukkur District in the previous year included 16 essence licenses.

Three licenses for the manufacture of perfumes were issued in Karachi town and 11 licenses for the sale of essences in Sukkur and Larkana Districts during the year.

Note.—This information is supplied in accordance with Government Memorandum, R. D., No. 4042-C/24, dated 8th May 1929.

24. *Excise crime* (*Appendix F*).—The total number of cases detected was 125 as against 477 in the preceding year. Of these 114 related to liquor, 237 to Hemp Drugs, 3 to cocaine as against 123,275 and 2 respectively in the previous year. Full details will be found in columns 8, 14, and 18 of Appendix F.

The number of offences relating to liquor fell by 9·7 important cases of Kelat spirit were detected during the year, the quantity seized being 106 gallons which include 3 big seizures of 48, 20 and 18 gallons the former two in Larkana and the latter in Upper Sind frontier Districts. There has been no doubt a falling off in the number of cases relating to Hemp Drugs but the total quantity of Kelat bhang seized during the year was 15 maunds and 17 seers which included 3 important seizures of 7 maunds and 13 seers, 6 maunds and 18 seers, and 3 maunds and 35 seers respectively made in the Larkana District besides unprecedented seizure of 1 maund 24 seers of charas in the Sukkur District. Several other cases of charas were also detected involving a seizure of 26 seers and 23 tolas in the aggregate. The number of hemp plants seized in 8 cases of bhang cultivation was 799.

The slight decrease in the detection of opium cases during the year calls for no remarks. The contraband opium seized during the year under report amounted to 4 seers and 35½ tolas.

Two cases of illicit possession and sale of cocaine and one case of illicit possession were detected by the Excise staff at Karachi and Nawabshsh respectively. No case of opium smoking was brought to light during the year.

A fall in the total number of cases may probably be due to the vigilance of the Excise staff and deterrent punishment awarded to the gang of

notorious smugglers concerned in the unlawful traffic of excisable articles.

25. *Hemp drugs cultivation and Warehouse transactions: (Appendix C).*—The cultivation of bhang was permitted in Deh Bubak of the Sehwan taluka as usual. No necessity for hiring private godowns arose as the accommodation available in the Hemp Drugs Warehouse, Bubak was sufficient for the storage of the entire stock. The figures shown in column 5 of the appendix represent the area sown during the year, the crop from which will be brought to account in the return of 1930-31. The outturn of the crop sowed during the year cannot therefore be given but the following was the produce of the previous year's sowings warehoused in 1929-30 as compared with that of the previous year :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.	
	Mds.		Mds.	seers.
1928-29	1,228	(Shown in 1927-28 50 acres).	24	22
1929-30	2,377	(Sown in 1928-29 80 acres).	29	28

A force of 7 chowkidars was employed to guard the fields under Bhang cultivation at Bubak.

Charas and Ganja were imported in bond from Punjab and Ahmednagar respectively for consumption in Sind. The details of imports of hemp drugs are given in Appendix C.

26. *Supply of country spirit.* The supply of country spirit was obtained from the Government Distillery at Kotri. The Distillery worked for 9 months and 1 day. It was closed for the overhauling of the plant and repairs for 2 months and 29 days. The coffey patent still continued to work, satisfactorily. The outturn per maund of molasses which was the only base used was the same as reported last year, viz. 3·9 gallons L.P. The low outturn is reported to be due to the inferior quality of molasses received from Batavia.

Extra superior flavoured spirit (Masala liquor) was manufactured in the steam heated pot still and issued in sealed bottles. It is of three descriptions, viz. Cardamun, Orange and Rose. The total quantity of spirit manufactured during the year ending 31st March 1930 was :—

	Gallons (L.P.)
Plain	96,091
Ordinary flavoured	27,226
Extra superior flavoured	44,108
Rectified spirit	1,918
Total ..	169,343

The rates at which different kinds of country spirit are supplied by the Distillery contractors are shown below :—

Rates per L.P. gallon.	Rs. a. p.	
Plain ..	1 13 0	Government Resolution, Revenue Department, No. 65-C, dated the 25th July 1924.
Flavoured ordinary ..	1 14 0	
Superior (quarts) ..	3 5 10	Government Resolution, Revenue Department, No. 6486/24 dated the 7th June 1926.
Superior (Pints) ..	4 3 2	
Extra superior (quarts)	3 12 10	
Extra superior (Pints) ..	4 10 2	

The spirit is distributed to retail shops through the Warehouses at Kotri, Karachi and Sukkur. The first Warehouse receives its requirements by transfer either from the Distillery spirit store or direct from the receiver ; the other two are supplied with spirit in bond. The stock of spirit at the Distillery and the Warehouses at the end of the year amounted to 58,264 gallons (L.P.) equal to about 6 months' demand. Of the total issues of 963 bulk gallons of rectified spirit during the year, 843 gallons were issued at the concession rate of duty (Rs. 5 per proof gallon) to local chemists for the manufacture of spirituous and toilet preparations, 100 gallons at the full rate of duty, 10 gallons free of duty and 10 in bond. Rs. 320 were realized as fees for Excise supervision over the manufacture of these preparations.

27. *Toddy supply arrangements.*—The trees are obtained on lease by the licensees from private owners. A succession of seasonal rains improved the yield of toddy and the increased consumption was due to the high prices of country liquor.

28. *Drunkenness.*—The number of convictions for drunkenness during the year under report was 26 as against 25 in the previous year (Appendix G column 3).

29. *Hours of sales at liquor shops.*—No change took place in the hours of sale at the liquor shops in Sind except that in the case of country liquor shop at Hyderabad midday closing was introduced from 1 to 3 p.m. (Commissioner in Sind's No. 3916/VI-E, dated 8th January 1929.)

30. *Management of licensed shops.*—Seventy-nine cases of various breaches of license conditions were reported during the year as compared with 69 last year. In 42 cases the licensees were dealt with under section 55-A of the Bombay Abkari Act, in 3 cases they were black listed and in 29 cases they were let off with a warning. In one case the licensee was prosecuted and convicted. Four opium licensees were fined by the Collectors for breach of their license conditions.

31. *Excise Advisory Committee.*—The number of Excise Advisory Committees existing in the province is 39. The activities of Advisory Committees were mostly confined to suggestions as to the reduction in the number of shops for the sale of liquor, their location and the

restriction of the hours of sale. The action taken on the important recommendations is summarised below :—

(*i*) *The Excise Advisory Committee, Hyderabad.*—On the recommendation of the Committee the midday closing of country liquor shops, Hyderabad town from 1 p.m. to 3 p.m. was sanctioned.

(*ii*) *The Excise Advisory Committee, Shahdadpur.*—The recommendations of this Committee were :—

(*a*) that a foreign liquor retail "off" shop be opened at Shahdadpur ;

(*b*) that liquor shops should remain closed on Guru Nanik's birthday ;

(*c*) that the issue strength of country spirit of 25° U.P. should be raised to 15° U.P.

(*iii*) *The Excise Advisory Committee, Tando Adam.*—The recommendations of this Committee were :—

(*a*) that liquor shops be closed on Guru Nanik's birthday ;

(*b*) that the issue strength of country liquor should be raised to 15° U.P.

None of the recommendations of the above two Committees was accepted, *vide* Commissioner in Sind's Memorandum No. 3916/VII-E, dated the 23rd December 1929.

There is nothing of any special interest to mention as regards the other Excise Advisory Committees.

32. *Temperance movements.*—No temperance activities of note occurred, during the year.

33. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau which is under the supervision of the Deputy Superintendent of Salt and Excise, Karachi Town, continued to compile and disseminate useful information regarding methods of smugglers and offences against the Excise and Opium laws. There were 30 issues of the Excise Supplement to the *Sind Police Gazette* during the year as against 34 in the previous year.

34. *Administration of opium to Children.* The practice of administering opium to children is not common in Sind. Villagers and panchayats were informed by Excise officers, as opportunities offered, of the evil effects of the habit and were advised to abstain from it.

35. Mr. Burhankhan Ismailkhan Lodi, Deputy Superintendent of Salt and Excise, Lower Sind, showed special skill in bringing to light two important cases of illicit distillation in Hyderabad. Also the Excise Officers, Messrs. W. K. Talpur, Excise Inspector, Rohri, Harjasrai G. Bhatia, Assistant Excise Inspector, Jacobabad and Abdul Razaqkhan Sher Zaman Khan, Assistant Excise Inspector, Kambar Circle, deserve special mention for their good detection work done during the year. Mr. Abdul Razaqkhan died in February 1930 and in him the department has lost a capable and energetic detective officer. Departmental

enquiries were held into the conduct of two Excise Officers of whom one was reduced and in the case of the other, the decision of the Commissioner in Sind is awaited. Besides one Assistant Excise Inspector is being prosecuted in court of law. The work of the rest of the staff has been generally satisfactory.

36. The following statements accompany :—

Appendices A, A(*a*), C, E, F, G, Provincial Statements A and B (Appendices H and I), Appendix J and Imperial Returns I to V.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) H. M. KIRKWOOD,
Superintendent of Salt and Excise.

No. P.-475-E.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 23rd September 1930.

Subject.—Excise Administration Report for the year 1929-30.

Memorandum.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1929-30.

Country spirit.

2. The consumption of country spirit fell from 119,000 to 110,000 proof gallons. An increase is noticeable in the Nawabshah, Sukkur and Larkana Districts which is attributed to the prevalence of cholera and the celebration of a large number of marriages at the close of the year owing to the passing of the Sarda Bill. The Karachi, Hyderabad, Thar Parkar and Upper Sind Districts are responsible for a decrease of 8,018, 1,997, 506 and 426 gallons, respectively. In Karachi District the decrease is attributed to combination among the licensees and in the other districts it is due to the general trade depression and the unfavourable character of the year on account of heavy rains and floods.

Foreign liquor.

3. There was an increase of 81,000 gallons in the imports by sea of fermented liquors, wines and spirits—potable and non-potable. The increase is accounted for by large imports of (1) bulk and bottled beer, the consumption of which has increased among the labour classes, (2) vermouth from France, (3) brandy on account of intense cold weather and the prevalence of cholera; in the case of non-potable spirits increase is shown on account of rectified spirit imported from Java for denaturation at the Karachi Customs House for export to the Punjab and other Provinces.

The consumption in the Province fell by 9,000 gallons under fermented liquors and rose by 5,500 gallons in the case of potable spirits. The increased sale is due to competition of cheap imported spirit with the local country spirit on account of the high selling price of the latter.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under report and the previous two years was as under :—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1927-28	80,300	3,000	800
1928-29	81,500	2,800	600
1929-30	72,700	7,000	500

The decrease in the consumption of Bhang (viz. 8,800 seers) which occurred in all districts, is due to general economic depression and to abnormal rains and floods.

The remarkable increase in the consumption of Charas (viz., 4,000 seers) is the result of the reduction of its duty from Rs. 60 to Rs. 20 and the fixation of its maximum selling price at a low rate of 12 annas a tola during the year under report.

Toddy.

5. The consumption of toddy rose from 17,000 gallons in the previous year to 22,000 during the year under report. The increase is attributed partly to a succession of seasonal rains in Karachi and Hyderabad and partly to its cheapness in comparison with country liquor.

Opium.

6. The consumption of opium declined by 194 seers. The decrease is ascribed to the high selling price and the comparative poverty of consumers.

Financial.

7. The gross revenue of the Department collected in the Province during the year under report amounted to Rs. 43,57,000 as against Rs. 46,12,000 in the previous year. The net revenue after deducting the total expenditure debitable to 6, Excise amounted to Rs. 38,70,000 showing a decrease of 2,32,000 due to short realization from—

(1) Still head duty and Vend fees of country spirit,

(2) Sale proceeds of Excise opium,

(3) Smaller exports of charas to Indian States and reduction of the rate of duty from Rs. 60 to Rs. 20 per seer, and

(4) Lower receipts from gain on the sale proceeds owing to the fall in issue of country spirit.

Excise Crime.

8. There has been a decline in the number of crimes detected, as will be clear from the sub-joined statement:—

Year.	Offences detected.				
	Liquor.	Intoxicating drugs.	Cocaine.	Opium.	Total.
1927-28	139	338	1	124	602
1928-29	123	275	2	77	477
1929-30	114	237	3	71	425

The decrease is attributed to vigilance of Excise staff and deterrent punishments awarded. Eleven important seizures—seven cases of Kalat spirit, three of Kalat bhang and one of charas were made during the year. The quantity of each article seized was 106 gallons, 15 maunds and 17 seers and 1 maund and 24 seers, respectively.

9. *General.*—The Department continued to be administered in an efficient manner by Mr. Kirkwood throughout the year.

G. A. THOMAS,
Commissioner in Sind.

To

The Chief Secretary to Government,
Revenue Department, Bombay.

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the rate per head of the population in (1) Urban areas, (2) Rural areas and (3) each district of the Province of Sind during the year 1929-30.

Serial No.	District.	District Head Quarters towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Total population of the District.
1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi ...	1	216,883	36,601	8·10	325,182	5,834	·86	42,435	3·76	542,065
2	Hyderabad ...	1	72,498	14,302	9·46	500,952	6,643	·63	20,945	1·75	573,450
3	Nawabshah ...	2	13,140	2,670	9·75	405,520	6,581	7·79	9,251	1·06	418,660
4	Thar Parkar ...	1	5,789	1,182	9·80	390,542	3,140	·38	4,322	0·52	396,331
5	Sukkur ...	2	95,732	9,775	4·90	414,560	3,896	·45	13,671	1·29	510,292
6	Larkana ...	1	17,723	5,298	14·35	580,237	8,024	·66	13,322	1·07	597,960
7	Upper Sind Frontier ...	1	10,583	2,013	9·13	230,036	2,102	·44	4,115	0·82	240,619
	Total ... 1929-30...	9	432,348	71,841	7·05	2,847,029	36,220	·61	108,061	1·58	3,279,377
	Total ... 1928-29...	9	432,348	77,642	8·62	2,847,029	41,239	·70	118,881	1·74	3,279,377

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1929-30.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof, 1929-30.		Actual realizations (*i.e.*, on Spirits issued to shops.)		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fees.	Total realizations, 1929-30.
1	2	3	4	5	6	7	8
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.
1	Karachi	216,883	36,601	8·10	3,87,040	3,33,650	7,20,690
2	Hyderabad	72,498	14,302	9·46	1,52,391	1,01,521	2,53,912
3	Sukkur	40,737	6,552	7·72	72,074	43,900	1,15,974
4	Shikarpur	54,995	3,223	2·81	34,298	20,550	54,848
5	Larkana	17,723	5,298	14·35	40,009	22,150	62,159
	Total ...	402,836	65,976	7·86	6,85,812	5,21,771	12,07,583

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX C.

Statement showing the area under Hemp Drugs cultivation and the intoxicating drugs produced and lodged in, issued from and balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1930.

Name of Taluka in which permitted.	Cultivation of Ganja. Number of villages in which permitted.	Cultivation of Ganja. Area cultivated.	Cultivation of Bhang. Village in which permitted.	Cultivation of Bhang. Area cultivated.	Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to account during the year. Ganja.	Intoxicating drugs brought on to account during the year. Bhang.	Intoxicating drugs brought on to account during the year. Charas.	Excess during the year. Bhang.	Balance at the Warehouse on 1st April 1929. Ganja.	Balance at the Warehouse on 1st April 1929. Bhang.	Balance at the Warehouse on 1st April 1929. Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Ganja.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Bhang.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Charas.	Total columns 7 to 16. Ganja.	Total columns 7 to 16. Bhang.	Total columns 7 to 16. Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan	...	...	Deh Bubak.	60 acres	Bubak ...	...	M. s. t. 2,376 36 40 (b)	M. s. t. ...	M. s. t. 12 18 10	M. s. t. ...	M. s. t. 292 0 0	M. s. t. 0 18 73	M. s. t. ...	...	M. s. t. 7 11 13	M. s. t. ...	M. s. t. 2,681 14 50	M. s. t. 7 30 6
					Karachi ...	...	.....	...	...	3 9 46	...	3 22 44	27 16 78 0 1 0 (c)	...	123 21 78½ 0 2 40¾ (c)	30 27 44	.....	127 7 3
					Hyderabad.	...	.....	...	...	2 29 14	...	6 7 23	0 0 11½ (c)	...	2 16 2½ 0 1 48½ (c)	2 29 25½	.....	8 24 74
					Sukkur ...	...	.....	...	...	0 37 79½	...	2 11 6	0 23 70 0 0 16 (c)	...	66 1 59 0 0 56 (c)	1 22 5½	.....	68 13 41
Total ...	...	...	.....	60 acres (a)		...	2,376 36 40 (b)	...	12 18 10	6 36 59½	292 0 0	12 19 66	28 2 15½	...	199 15 58	34 38 75	2,681 14 50	211 35 44

(a) This is the area sown this year; the crop will appear in next year's return.

(b) This is the produce of 80 acres cultivated last year but stored during the year under report.

(c) This represents gain.

APPENDIX C—*continued.*

Intoxicating drugs removed from the warehouse during the year.

The warehouse in which the drugs were lodged.	On payment of duty by the licensed vendors in the British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivator free of duty.	For destruction being useless.			Balance at the warehouse on 31st March 1930.			Warehouse rent	Approximate selling prices per mound exclusive of duty.			Remarks.
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.	
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	Rs.		Rs.	
Bubak ...	...	1,814 10 0	7 8 0	...	32 0 0	...	15 3 20	...	13 35 20	0 1 56 (d)	...	806 6 10	0 20 30	209 5 0	...	Bhore Rs. 25 to Rs. 35.	...	
Karachi ...	26 8 0	.....	109 33 0*	...	...	...	...	2 27 4 (d)	...	0 6 3 (d)	1 32 40	...	17 8 0	159 3 6	...	...	...	
Hyderabad.	2 10 14	.....	8 22 19	0 16 0	...	...	...	0 2 11½ (d)	...	0 2 55 (d)	0 1 0	...	...	600 0 0	...	.....	...	
Sukkur ...	1 9 60	.....	64 28 1	...	...	...	...	0 0 45 (d)	...	0 7 37 (d)	0 11 60½	...	8 18 3	55 9 6	...	.....	...	
Total ...	29 27 74	1,814 10 0	190 11 20	0 16 0	32 0 0	...	15 3 20	2 29 60½ (d)	13 35 20	0 17 71	2 5 20½	806 6 10	21 6 33	1,024 2 0	...			

(d) This represents Depôt loss.

*Out of this 10 Md. 36 Srs. destroyed being useless and the remaining 3 M. 39 s. 20 t. represent depôt loss.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1929-30.

	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrears.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Karachi	18,86,037	1,18,083	20,04,120	17,59,422	...	17,59,422	1,26,615	...	1,18,083	1,08,345	18,67,767	
2	Hyderabad	6,95,098	...	6,95,098	6,29,204	...	6,29,204	65,894	...	.....	62,603	6,91,807	
3	Nawabshah	2,78,782	227	2,79,009	2,77,956	20	2,77,976	.....	...	1,033	.....	2,77,976	
4	Thar Parkar	1,32,048	...	1,32,048	1,17,859	...	1,17,859	14,189	...	.....	14,212	1,32,071	
5	Sukkur	5,46,208	...	5,46,208	4,87,062	...	4,87,062	58,146	...	.....	56,173	5,43,235	
6	Larkana	4,04,505	...	4,04,505	3,73,062	...	3,73,062	31,443	...	.....	30,647	4,03,709	
7	Upper Sind Frontier ...	1,07,106	...	1,07,106	93,399	...	93,399	13,707	...	.....	11,160	1,04,559	
	Total ...	40,49,784	1,18,310	41,68,094	37,37,964	20	37,37,984	3,09,994	...	1,19,116	2,83,140	40,21,124	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (a) the number of offences against the Abkari and Opium Laws in each District of the Province of Sind during the year 1929-30.

District.	Cases detected (Abkari).																	Total (Abkari).	Cases in which convictions were obtained.
	Offences relating to liquor.							Offences relating to Hemp Drugs.					Offences relating to Cocaine						
	Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
Karachi	...	...	5	6	3	14	2	...	28	18	...	48	...	1	1	2	64	63	
Hyderabad	2	...	4	8	1	15	...	1	9	11	...	21	...	...	...	...	36	31	
Nawabshah	1	...	1	...	...	2	...	1	7	4	2	14	...	1	...	1	17	16	
Thar Parkar	...	...	...	...	...	...	...	...	4	3	...	7	...	...	...	...	7	6	
Sukkur	1	46	9	...	8	64	3	39	25	10	...	77	...	...	...	...	141	139	
Larkana	...	...	9	...	...	9	3	...	38	1	...	42	...	...	...	...	51	40	
Upper Sind Frontier ...	...	...	10	...	...	10	...	...	28	...	...	28	..	...	...	...	38	31	
Total ... 1929-30 ...	4	46	38	14	12	114	8	41	139	47	2	237	...	2	1	3	354	(a) 317	
Total ... 1928-29 ...	8	27	72	10	11	123	10	44	155	62	4	275	...	2	...	2	400	d 366	

(a) Of the remaining 37 cases, 15 acquitted, 14 pending, 5 disposed of under section 173, C. P. C, 1 discharged owing to the death of the accused while under trial and 2 dropped.

APPENDIX F—*continued.*

CASES DETECTED (OPIUM).

District.	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	Quantity of contraband opium seized.		
1	20	21	22	23	24	25	26	27	28	29		
										Mounds.	Seers.	To.
Karachi	.....	.....	8	.....	.....	.....	4	.....	12	2	0	25½
Hyderabad	.....	.....	3	.....	.....	.....	.....	.....	.....	0	0	58
Nawabshah	.....	.....	4	.....	2	.....	1	.....	7	0	0	42
Thar Parkar	.....	.....	26	.....	.....	.....	.....	.....	33	0	0	48
Sukkur	.....	.....	12	.....	.....	.....	.....	1	13	0	0	13½
Larkana	.....	.....	4	.....	.....	.....	.....	.....	4	0	0	7½
Upper Sind Frontier ...	.....	.....	1	.....	.....	.....	1	.....	2	0	0	1¼
Total ... 1929-30 ...	.....	.....	58	.....	1	.....	6	1	71 (*b*)	0	4	35½
Total ... 1928-29 ...	.....	.....	66	.....	3	.....	8	.....	77	0	9	30

(*b*) 69 convicted, one acquitted and one pending.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of conviction of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1929-30.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of conviction of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
Karachi	.....	26	.....	.....
Hyderabad	.....	.....	.....	.....
Nawabshah	.....	.....	.....	.....
Thar Parkar	.....	.....	.....	.....
Sukkur	.....	.....	.....	.....
Larkana	.....	.....	.....	.....
Upper Sind Frontier ...	.....	.....	.....	.....
Total ... 1929-30 ...	.....	26	.....	.....
Total ... 1928-29 ...	.....	25	.....	.....

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in the Province of Sind during the year 1929-30.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and Malt liquors manufactured in India.									Licenses for wholesale vend of spirits manufactured in Sind to the Trade.			Licenses for wholesale vend of fermented liquors, whether manufactured at a licensed brewery or imported by land or sea.					Remarks.
	Spirits and fermented liquors sold thereunder.										Quantity of spirits sold thereunder.			To other licensed vendors.		To the public.		
	To other licensed vendors.					To the Public.												
	Number of licenses.	Imported. Wines.	Imported. Spirits	Imported. Beer.	Beer made in India.	Imported. Wines.	Imported. Spirits.	Imported. Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals. (a)	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
Karachi ...	19	34,200	139,594	539,326	...	1,550	8,928	98,466	...	...	...	...	...	...	...	...	...	(a) Includes 508 gallons Indian made spirit.
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Parkar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Larkana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	19	34,200	139,594	539,326	...	1,550	8,928	98,466	...	...	...	...	...	...	...	...	...	

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX I.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1929-30.

Name of District.	Foreign spirits and fermented liquors.											
	Sold under shop-licenses.								Sold under Hotel and Dak Bungalow licenses.			
	On fixed fees.				On fees determined by auction.				Sales thereunder.			
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.								
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karachi	(a) 34	5,537	28,296	114,284	...	...	...	...	(b) 29	984	3,127	68,414
Hyderabad	(c) 13	946	20,279	52,903	...	...	...	...	(d) 5	...	48	2,185
Nawabshah	2	51	1,020	1,040	...	...	...	...	...	...	...	...
Thar Parkar	2	86	1,475	1,329	...	...	...	...	...	...	...	...
Sukkur	9	786	6,660	27,464	...	...	...	...	(e) 7	9	58	400
Larkana	2	94	1,018	1,766	...	...	...	...	...	...	...	...
Upper Sind Frontier	2	23	364	2,391	...	...	...	...	...	...	...	...
Total ...	64	7,523 (f)	59,112 (f)	201,077 (f)	...	...	...	...	41	993	3,233	70,999

(a) Includes 10 Foreign Liquor "OFF" 10 "ON" 1 Refreshment Room, 1 malt shop and 2 Theatre Bars.
(b) Includes 10 Hotels, 12 Clubs and 7 Canteens.
(c) Includes 5 Retail "OFF" 3 "ON", one beer and 4 Canteens licenses.
(d) Includes 1 Hotel and 4 Clubs.
(e) Represents club licenses only.
(f) Includes figures of sales of shops disposed of by auction also (G.R., R.D., No. 817/24, dated 2nd July 1927).

APPENDIX I—*contd.*

PROVINCIAL STATEMENT B—*continued.*

Name of District.	Foreign spirits and fermented liquors—*continued.*				Spirits made in India in private distilleries.							Spirits made in outstills.	
	Sold under Railway Refreshment Room Licenses.				Sold under retail vend licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Denatured spirits	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
Karachi	1	3	15	180	22	166	..	61	...	...	...	...	...
Hyderabad	1	2	22	122	...	10	...	...	...	...	...	...	...
Nawabshah	1	½	76	152	...	...	...	...	...	...	...	...	...
Thar Parkar	...	...	...	...	2	24	...	...	...	...	...	...	...
Sukkur	4	17	260	125	...	...	...	...	...	...	...	...	...
Larkana	1	7	29	145	...	...	...	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	8	29½	342	724	24	200	...	61	...	...	...	...	...

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. Spirit and the consumption in terms of prescribed sale strengths in each District of the Province of Sind during the year 1929-30.

Serial No.	District.	Shops licensed for the exclusive sale of 60° U. P. liquor.		Consumption.			
				1928-29.		1929-30.	
				30° U. P.	60° U. P.	40° U. P.	60° U. P.
1	2	3		4	5	6	7
		1928-29	1929-30	Gallons.	Gallons.	Gallons.	Gallons.
				25° U. P.	40° U. P.	25° U. P.	40° U. P.
1	Karachi ...	4*	4*	49,638	22,041	38,438	22,675
2	Hyderabad ...	...	..	29,141	1,810	26,942	1,232
3	Nawabshah ...	...	...	11,594	632	12,101	292
4	Thar Parkar ...	...	...	6,306	165	5,532	289
5	Sukkur ...	...	...	19,988	...	17,809	523
6	Larkana ...	...	...	16,023	57	17,631	166
7	Upper Sind Frontier.	...	...	6,054	...	5,422	82
	Total ...	...	...	138,744	24,705	123,875	25,259

* These shops sell exclusively 40° U. P.

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

BOMBAY REVENUE DEPARTMENT

IMPERIAL RETURNS I-V

IMPERIAL RETURN I—REVENUE FOR 1929-30.

(Figures in columns 2 to 43 and 47 are gross).

Name of District.	Country spirits.						Country fermented liquors.			
	Duty on distillery spirit.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other systems.	Total receipts from country spirits.	Tari-free tax receipts.	Other receipts from Tari (license fees, etc.).	*Receipts from country fermented liquors, all kinds other than tari and mat liquors.	Total receipts from fermented liquors, other than mat liquors.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	7,34,697	.....	3,42,800	10,77,497	.....	10,77,497	.....	7,337	.....	7,337
Hyderabad	2,24,665	.....	1,79,037	4,03,702	.....	4,03,702	.....	365	.....	365
Nawabshah	98,505	.....	49,242	1,47,747	.....	1,47,747	.....	.....	.....	.....
Thar Parkar	27,687	.....	23,151	50,838	.....	50,838	.....	.....	.....	.....
Sukkur	1,60,561	.....	79,579	2,40,140	.....	2,40,140	.....	250	.....	250
Larkana	1,28,994	.....	54,990	1,83,984	.....	1,83,984	.....	.....	.....	.....
Upper Sind Frontier	44,136	.....	27,785	71,921	.....	71,921	.....	.....	.....	.....
Total ...	14,19,245	.....	7,56,584	21,75,829	.....	21,75,829	.....	7,952	.....	7,952
Total of previous year ...	15,37,778	.....	8,08,659	23,46,437	.....	23,46,437	.....	5,854	.....	5,854

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	Receipts from Commercial spirits including denatured spirits and medicated wines.				
	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	License fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16		Duty on spirits used in manufacture of medicines and on rectified spirit and absolute alcohol used for medicinal purposes.	Duty on spirits used for other scientific or industrial purposes.	License fees for medicated wines.	License fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	2,413	1,366	3,779	.. ...	4,49,323	4,49,323	15,37,936	.....	...	265	...	265
Hyderabad	...	4,795	4,795	.....	37,928	37,928	4,46,790	.....	...	...	337	337
Nawabshah	...	...	.....	.....	2,000	2,000	1,49,747	.....	...	...	33	33
Thar Parkar	...	...	.....	.....	2,019	2,019	52,857	.....	...	...	10	10
Sukkur	...	16,531	16,531	.....	10,020	10,020	2,66,941	.....	...	...	...	...
Larkana	...	...	.....	.....	61	61	1,84,045	.....	...	...	28	28
Upper Sind Frontier	...	1,469	1,469	.....	2,000	2,000	75,399	.....	...	...	31	31
Total ...	2,413	24,161	26,574	... ..	5,03,351	5,03,351	27,13,706	.....	...	265	439	704
Total of previous year ...	1,825	23,409	25,234	2,746	4,91,010	4,93,756	28,71,281	.....	...	350	3,959	4,309

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Sale proceeds of Excise opium.		Opium.				Hemp Drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than Excise opium.	License fees for the sale of opium (wholesale and retail).	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists' permits).	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	19,257	32,229	.....	76,376	.....	1,27,862	.....	20,560	.....	34,419
Hyderabad	24,704	41,356	.....	42,444	.....	1,08,504	.....	1,214	.....	41,200
Nawabshah	10,905	18,255	.....	17,384	.....	46,544	.....	.....	.....	11,468
Thar Parkar	11,772	19,688	.....	14,989	.....	46,444	.....	593	.....	8,025
Sukkur	19,379	41,056	.....	43,537	.....	1,03,972	.....	1,497	.....	33,465
Larkhana	24,524	32,651	.....	30,592	.....	87,767	.....	.....	.....	19,660
Upper Sind Frontier	3,298	5,522	.....	7,510	.....	16,330	.....	10	.....	4,640
Total ...	1,13,889	1,90,752	.....	2,32,832	.....	5,37,423	.....	23,874	.....	1,52,877
Total of previous year ...	1,23,650	2,00,097	.....	2,24,225	.....	5,47,972	.....	29,210	.....	1,84,996

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Hemp Drugs—*contd.*									
	Sale proceeds—*contd.*		License fees, wholesale and retail from							
	Bhang.		Ganja.	Charas.	Bhang.	Medicinal preparations of hemp drugs (druggists' permit).	Warehouse dues.	Total receipts from hemp drugs.	License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
	Cost price.	Duty.								
1	34	35	36	37	38	39	40	41	42	43
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	.....	5,760		57,425		.....	159	1,18,323	.....	370
Hyderabad	.....	30,765		60,550		.....	18	1,33,747	.....	660
Nawabshah	.....	2,312		29,020		.....	.....	42,800	.....	396
Thar Parkar	.....	3,000		16,398		.....	.....	28,016	.....	.....
Sukkur	.....	54,220		76,684		.....	56	1,65,922	.....	531
Larkhana	.....	44,580		52,729		.....	209	1,17,178	.....	336
Upper Sind Frontier	.....	1,680		14,889		.....	... ..	21,219	.....	.....
Total ...	.....	1,42,317		3,07,695		.....	442	6,27,205	.....	2,293
Total of previous year ...	.....	1,70,238		2,99,854		.....	285	6,84,583	.....	3,248

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District	Government Commercial undertakings to which chapter 2 of the Account Code applies			Miscellaneous.*	Grand total of columns 2 to 47.	Deduct from column 48.		Total net excise revenue in the year.	Remarks.
	Recoveries of investments in.	Recoveries of indirect charges from.	Profits from.			Refunds.	Expenditure as per Return II.		
1	44	45	46	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	.....	.....	.....	1,708	17,86,464	1,43,818	1,18,699	15,23,947	
Hyderabad	.....	.....	.....	1,771	6,91,809	1,014	60,508	6,30,287	
Nawabshah	.....	.....	.....	161	2,39,681	478	19,165	2,20,038	
Thar Parkar	.....	.....	.....	443	1,27,770	38	39,440	88,292	
Sukkur	.....	.....	.....	748	5,38,109	595	48,058	4,89,456	
Larkhana	.....	.....	.....	21,754	4,11,108	796	44,070	3,66,242	
Upper Sind Frontier	.....	.....	.....	411	1,13,381	.....	11,366	1,02,015	
				26,991	39,08,322	1,46,739	3,41,306	34,20,277	
				(a)4,48,900	(a)4,48,900	.....	...	(a)4,48,900	
Total ...	.....	.....	.....	4,75,891	43,57,222	1,46,739	3,41,306 (b) 24,920	38,69,177	
Total of previous year ...	.....	.....	.....	5,00,609	46,12,002	1,59,828	3,49,859 (b) 24,920	41,02,335	

* Includes duty on Unfermented Tari.
(a) Gain on sale proceeds of Country Spirit.
(b) Contribution to District Local Boards, *vide* Government Memorandum No. 4042-C/24, dated 12th February 1926.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—
EXPENDITURE

Name of District.	Pay of Officers and Establishment.	Allowances other than rewards.	Supplies and services other than rewards. Construction and repairs of buildings: Salt.	Excise.	Other charges combined Salt and Excise Departments	Contingencies and special charges other than rewards. Salt Manufacture.	Combined Salt and Excise.	Conveyance of Excise Opium.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	89,111	23,759	11,664	241	5,411	19,835	11,640	57
Hyderabad ...	24,544	8,715	...	5,398	17	...	3,914	2,122
Nawabshah ...	7,517	3,033	...	...	...	...	88	55
Thar Parkar ...	23,974	10,251	2,208	180	1,274	261	706	53
Sukkur ...	24,454	8,923	...	113	211	75	1,371	201
Larkana ...	16,458	5,605	...	440	344	...	640	145
Upper Sind Frontier ...	7,052	3,706	...	...	...	...	...	...
Total of the year 1929-30 ...	1,93,110	63,992	13,872	6,372	7,257	20,171	18,359	2,633
Three-fourth portion of the combined expenditure chargeable to 6, Excise.	1,44,833	47,994	...	6,372	5,443	...	13,769	2,633
Total of previous year, 1928-29.	1,93,107	58,338	9,962	11,102	6,450	31,923	18,811	2,451
Three-fourth portion of the combined expenditure chargeable to 6, Excise.	1,44,830	43,754	...	11,102	4,838	...	14,108	2,451

(a) Exclusive of the amount

II—EXPENDITURE

Revenue.	Cost of opium supplied to the Excise Department.	Cost of ganja purchased.	Cost of charas purchased.	Cost of bhang purchased.	Compensation paid to Indian States in respect of their Abkari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise Revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Government commercial undertakings to which Chapter 2 of the Account Code applies		Total charges	
				Assignments and compensations					Investments in.	Loss on.	Salt and Combined Excise.	to Debitable Excise.
№	11	12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,851		...	...	...	...		...	...	...	...	1,63,979	99,442
854		...	...	...	...		...	...	...	...	45,234	35,804
36		...	...	...	...		...	...	...	...	10,998	8,260
877	1,13,839	...	...	...	...	24,920	...	...	...	...	39,284	27,668
1,861		...	...	...	...		...	...	...	...	38,209	28,679
1,235		...	...	...	...		...	...	...	...	25,867	19,546
—		...	...	...	...		...	...	...	...	10,758	8,068
1,963	1,13,839	...	...	...	...	24,920	...	...	...	...	3,34,329 Add cost price of opium as shown in column "11"	2,27,467 1,13,839
1,439	1,13,839	...	...	...	...	(a) 24,920	...	...	...	...	...	3,41,306
1,826	1,23,650	...	...	...	...	24,920	...	...	...	...	3,38,952	3,49,839
1,196	1,23,650	...	...	...	...	24,920	...	...	...	...	...	3,49,839

shown in column 16.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—SHOPS AND LICENSES

Division and District.	Manufacture of liquor—number of				Number of wholesale licenses for the sale of							Number of tappers licenses.	Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.		Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (pachwai, etc.) (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	1	...	...	...	19	8	...	...	...	1	...	30	...	..	7	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	...	1	...	15	...	...	1	...	...	...
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...
Thar Parkar	...	...	...	...	...	...	3	...	...	...	1	...	9	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	8	...	...	...	7	...	20	...	...	4	...	...	...
Larkana	...	...	...	...	...	...	...	...	...	...	2	...	12	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...	1	...	7	...	...	...	...	...	...
Total ...	...	1	...	...	...	19	19	...	...	...	13	...	102	...	...	9	...	...	...
Total of previous year ...	...	1	...	...	...	22	23	...	...	...	13	...	102	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*contd.*

Division and District.	Foreign Liquors. Retail licences—Number for sale of										Number of shops licensed for retail sale of				Retail licences—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed on premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses.	Rectified spirits and medicated wines. (Druggists permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karachi	1	10	20	28	7	1	151	...	25	33	21	22	2	22	18	19	...	20
Hyderabad	1	3	5	5	4	1	...	...	4	17	31	34	3	34	4	4	...	5
Nawabshah	...	...	2	.....	...	1	...	...	...	6	27	20	2	30	...	...	...	...
Thar Parkar	...	...	2	.....	...	...	...	...	...	3	26	18	1	18	...	...	...	5
Sukkur	4	...	5	7	...	4	...	...	8	27	32	44	2	44	6	6	...	19
Larkana	...	...	2	.....	...	1	...	...	...	6	25	45	2	44	2	5	...	5
Upper Sind Frontier	1	...	1	.....	...	...	...	...	...	3	7	9	2	11	...	...	...	2
Total ...	7	13	37	40	11	8	151	...	37	95	169	192	14	203	30	34	...	56
Total of previous year ...	7	13	37	39	10	8	137	...	48*	95	169	192	14	203	34	40	...	65

* This includes 16 essence licences entered through mistake. These have now been omitted.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES

Name of District.	Country Spirits. * Issues in Imperial Gallons. At strength of 25° U. P.	At strength of 40° U. P.	At strength of	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Cost price per London Proof Gallon.	Retail price per London Proof Gallon.	Foreign Liquors. Imported Liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13
Karachi ...	38,440	22,676	...	42,436	Rs. a. p. Per imperial gallon. 25° U. P. 8 0 0 40° U. P. 6 4 0	Rs. a. p. Strong plain ... 2 5 4	No fixed selling prices have been prescribed.	30,274	8,074	2,81,344	125	...
Hyderabad ...	27,578	1,365	...	21,502		Weak plain ... 2 11 4		15,265	948	55,210	13	...
Nawabshah ...	11,779	596	...	9,192		Strong flavoured . 3 8 0		822	51½	1,192	...	...
Thar Parkar ...	5,300	438	...	4,238		Weak flavoured ... 2 14 8		1,106	86	1,329	12	...
Sukkur ...	17,695	646	...	13,659		Superior flavoured 25° U. P. 3 10 8		5,188	812	27,989	...	...
Larkana ...	17,631	166	...	13,323		Extra superior flavoured 25° U. P. 4 2 8		785	101	1,911	...	...
Upper Sind Frontier ...	5,572	...	...	4,179		Superior flavoured 40° U. P. 3 8 8		273	23	2,291	...	...
						Extra superior flavoured 40° U. P. 3 13 8						
Total ...	1,23,995	25,887	...	1,08,529				53,713	10,095½	3,71,266	150	...
Total of previous year ...	1,35,518	24,946	...	1,16,606				48,157	9,210	3,80,061	389	...

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*contd.*

Name of District.	Commercial Spirits.			Opium and other Drugs.						Charas.		
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of excise opium.	Retail sales in seers of other opium (e.g. Punjab grown, Punjab Hill States, and Malwa).	Wholesale price of opium to retail vendors per seer. Cost price.	Wholesale price of opium to retail vendors per seer. Duty.	Average retail price of opium, per seer.	Sales of morphia in lbs., ozs. and grs.	Sales in seers.	Cost price per seer.	Duty per seer.
1	14	15	16	17	18	19	20	21	22	23	4	25
						Rs. a. p.	Rs. a. p.		Lbs. ozs. grs.			
Karachi ...	119	14,997	590	858 *824*	.....	22 7 0	37 9 0	No fixed selling prices have been prescribed (G. M. No. 4042-C/24 dated 27th August 1927).	5 6 10	1,554	.....	Rs. 20
Hyderabad ...	8	3,794	10	1,101 *1,104*	.....				0 7 404	1,950	.....	
Nawabshah ...	.....	414	.....	486 *488*	.....				.....	613	.....	
Thar Parkar ...	.....	369	.....	525 *535*	.....				.....	432	.....	
Sukkur ...	12	2,446	49	1,094 *1,118*	.....				1 14 2	1,206	.....	
Larkana ...	.....	425	.....	864 *875*	.....				0 0 363	961	.....	
Upper Sind Frontier ...	.....	144	.....	148 *152*	.....				.....	248	.....	
Total ...	139	22,589	649	5,076 *5,096*	.....				8 4 299	6,964	.....	.....
Total of previous year ...	144	62,831	614	5,369 *5,290*	.....				7 6 442$\frac{3}{4}$	2,858	.....	.....

* These figures wrongly included the sales made by whole sale to retail licences.

Note—Figures in italics in column 17 represent retail sales.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*concld.*

Name of District.	Opium and other Drugs—*contd.*									
	Charas—*contd.*	Ganja.				Bhang				Sales of cocaine in
	Retail price per seer.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.	
I	26	27	28	29	30	31	32	33	34	35
								Rs. a. p.		Lbs. ozs. grs.
Karachi ...	Rs. 60	317	.....	Rs. 20	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	3,704	.....	2 0 0	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	3 8 448
Hyderabad ...		53	.....			12,162	.....			1 6 426
Nawabshah ...		17	.....			9,128	.....			.....
Thar Parkar ...		45	.....			2,337	.....			.....
Sukkur ...		61	.....			23,248	.....			1 2 85½
Larkana ...		2	.....			19,869	.....			0 0 165
Upper Sind Frontier ...		5	.....			2,165	.....			0 0 50½
Total ...	.....	500	.....	.....	.....	72,613	.....	.....	.....	6 6 215
Total of previous year...	.....	582	.....	.....	.....	81,481	.....	.....	.....	4 10 340½

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Description of excisable articles.	Imports.									Exports.								
	Duty-paid.						In bond.			Duty-paid.					In bond.			
	From—		From—		Total					To								
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Total	To—	To—	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Charas	...	...	...	...	...	...	...	Hoshiarpur seers 7094 Amritsar seers 735 Rawalpindi seers 141.	Seers 7,970	Deesa 17 Dwarka 15 Lasbella 34 Sonmiani 3 Pasani 20 Kalat 2	Seers 1,820	...	...	Seers ...	...	...	...	...
Ganja	...	...	...	...	...	...	...	Ahmednagar (Bombay Presidency) seers 1,120	...	.....	...	...	...	...	...	...	...	...
Cocaine	...	...	...	...	...	...	...	...	...	Afghanistan ... 875 Punjab ... 557 Bikaner ...	...	...	...	Grs. 1,432	...	...	...	...
Morphia	...	...	...	...	...	...	Baluchistan.	Grs. 774	...	.....	...	...	...	774	...	...	...	...

IMPERIAL RETURN IV-A—*contd.*

Description of excisable articles	Imports									Exports								
	Duty-paid						In bond			Duty-paid						In bond		
	From—		From—		Total					To—		To—		Total		To—	To—	Total
	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	From—	From—	Total	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Beer Gls.	Wines Gls.	Spirits Gls.							Beer Gls.	Wines Gls.	Spirits Gls.				Beer Gls.	Wines Gls.	Spirits Gls.
Indian made, foreign liquors—																		
United Provinces ...	...	...	210	...	...	...	...	...	...	.....	...	...	...	...	...	...	...	...
European—																		
Punjab ...	...	...	...	...	...	...	...	...	...	108,992	10,288	37,948	...	...	...	...	...	...
Baluchistan ...	...	...	...	...	...	...	...	...	...	52,278	4,960	9,694	...	...	...	...	...	...
United Provinces ...	...	...	...	...	...	...	..	...	...	9,584	1,930	8,162	...	...	..	...	...	...
Rajputana ...	...	...	...	...	...	...	...	...	...	7,742	1,146	4,062	...	...	...	...	...	...
N. W. F. Province ...	...	...	...	...	...	...	...	...	...	50,042	5,268	13,830	..	...	...	...	...	...

												46	32	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	.....	...	8	...	...	...	...	...	...
Columbo	...	...	...	...	...	...	...	...	...	...	.....	...	...	...	...	...	3,808	958	3,316
Kashmir	...	...	...	...	...	...	...	...	...	...	.....	...	...	...	...	...	712	204	1,310
Persian Gulf	...	...	...	...	...	...	...	...	...	...									
																	4,520	1,162	4,626
Total	...	...	...	210	...	...	...	...	...	...		228,598	23,638	73,736	...	...	...		

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN V.

Division and District.	Area in square miles.			Population (in thousands.)			Number of square miles per shop.									
							Country spirit.									
	Out-still system	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.		Opium.		Ganja.		Charas.		Bhang.	
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.
1	2	3		4	5		6	7		8		9		10		11	
Karachi	33	11,731		...	240	302	...	1·65	1,173·10	3·00	1,173·10	3·00	1,056·45	16·50	...	3·00	1,056·45
Hyderabad	17·43	4,625·57		...	96	477	...	1·58	1,156·39	1·58	231·28	1·45	210·25	5·81	...	1·45	210·25
Nawabshali	1·50	3,888·50		...	23	396	...	0·30	972·13	0·30	176·75	0·30	259·23	0·75	...	0·30	155·54
Thar Parkar	1·00	13,636		...	9	387	...	0·50	1,948·00	0·50	568·17	0·50	852·25	1·00	...	0·50	852·25
Sukkur	11	5,595		...	115	395	...	1·00	621·67	0·79	310·83	0·61	215·19	5·50	...	0·61	215·19
Larkana	14	5,037		...	37	561	...	2·33	839·50	2·33	265·11	2·00	132·55	7·00	...	2·00	136·14
Upper Sind Frontier	4	2,692		...	11	230	...	2·00	538·40	4·00	448·67	2·00	384·57	2·00	...	2·00	399·11
Total	81·93	47,205·07		...	531	2,748	...	1·44	1,049·02	1·64	396·68	1·44	349·67	5·85	...	1·44	328·32
Total of previous year... ...	81·93	47,205·07		...	531	2,748	...	1·44	1,049·02	1·64	396·68	1·44	349·67	5·85	...	1·44	328·32

IMPERIAL RETURN V—*contd.*

Division and District.	Out-still area.	Number of shops per 10,000 of population.										Consumption per 100 of the population in gallons or seers (to two places of decimals.)				
		Country spirit.														
		Distillery area.		Opium.		Ganja.		Charas.		Bhang.		Country spirit (Distillery area.)	Opium.	Ganja.	Charas.	Bhang.
		Urban.	Rural.	Urban.	Rural.	Urban.	Rural	Urban.	Rural.	Urban	Rural.					
1	12	13		14		15		16		17		18	19	20	21	22
Karachi		0·83	0·33	0·46	0·33	0·46	0·36	0·08	...	0·46	0·36	7·83	0·15	0·06	0·29	0·68
Hyderabad		1·15	0·08	1·15	0·42	1·25	0·46	0·31	...	1·25	0·46	3·66	0·19	0·01	0·34	2·12
Nawabshah		2·17	0·10	2·17	0·56	2·17	0·38	0·87	...	2·17	0·63	2·21	0·12	0·04	0·15	2·18
Thar Parkar		2·22	0·18	2·22	0·62	2·22	0·41	1·11	...	2·22	0·41	1·09	0·14	0·01	0·11	0·59
Sukkur		0·96	0·23	1·22	0·46	1·57	0·66	0·17	...	1·57	0·66	2·68	0·22	0 01	0·24	4·56
Larkana		1·62	0·11	1·62	0·34	1·89	0·68	0·54	...	1·89	0·66	2·23	0·15	.....	0·16	3·32
Upper Sind Frontier		1·82	0·22	0·91	0·26	1·82	0·30	1·82	...	1·82	0·39	1·71	0·06	.....	0·10	0·89
Total		1·07	0·16	0·94	0·43	1·07	0·49	0·26	...	1·07	0·53	3·30	0·15	0·02	0·21	2·21
Total of previous year... ...		1·07	0·16	0·94	0·43	1·07	0·49	0·26	...	1·07	0·53	3·56	0·16	0·02	0·09	2·48

IMPERIAL RETURN V—*concld.*

Division and District.	Average taxation per proof gallon or seer in rupees (to two places of decimals)															Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).
	Country spirit (Distillery area).			Opium.			Hemp drugs.									
							Ganja.			Charas.			Bhang.			
	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karáchi ...	17·31	8·08	25·39	37·56	89·02	126·58										3·20
Hyderabad ...	10·45	8·32	18·77	37·56	38·55	76·11				10·89	10·30	21·19				1·21
Nawábsháh ...	10·72	5·36	16·08	37·56	35·77	73·33				5·17	4·27	9·44				0·57
Thar Párkar ...	6·53	5·46	11·99	37·49	28·55	66·04				1·41	2·97	4·38				0·32
Sukkur ...	11·75	5·83	17·58	37·53	39·80	77·33				4·13	5·83	9·96				1·05
Lárkána ...	9·68	4·13	13·81	37·79	35·40	73·19				3·64	3·13	6·77				0·69
Upper Sind Frontier...	10·56	6·65	17·21	37·31	50·74	88·05				3·08	2·53	5·61				0·47
										2·62	6·16	8·78				
Total ...	13·08	69·71	82·79	37·57	45·87	83·14				3·98	3·84	7·82				1·33
Total of previous year	13·17	6·93	20·10	37·83	42·39	80·22				4·53	3·53	8·06				1·41

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

No. 559 of 1930.

SALT AND EXCISE OFFICE:
Aden, 1st September 1930.

From

CAPTAIN J. R. L. BRADSHAW,
Collector of Salt and Excise,
Aden;

To

THE COMMISSIONER OF SALT AND EXCISE,
Aden.

Subject.—

Sir,

I have the honour to submit herewith a Report on the Administration of the Excise Department in Aden and Perim for the official year 1929-30.

I have the honour to be,

Sir,

Your most obedient servant,

J. R. L. BRADSHAW,
Captain,
Collector of Salt and Excise, Aden.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1929-30.

I.—Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Department, and the system of administration has remained unaltered. The work of the Excise Department at Perim is carried out as usual by the local Police under the Government Agent.

II.—Financil Results of the Years Administration.

2. The principal sources of excise revenue are detailed in the appended statement—Appendix I—in which the realizations of the year under report are contrasted with those of 1928-29. The net receipts including the cost price of opium amounted to Rs. 2,02,389 against Rs. 2,26,638 in preceding year showing a decrease of Rs. 24,249. The decrease in duty on " Foreign liquors " is chiefly due to :—

(1) The replacement of about 2,500 troops by 650 at present ;

(2) Prevalence of small-pox for over five months ; and

(3) The closing of the port on that account for over two months.

The total expenditure on account of establishment and contingent charges amounted to Rs. 21,088 against Rs. 19,480 in the previous year as shown below :—

Items.	Amounts.	
	1928-29.	1929-30.
	Rs.	Rs.
Establishment	18,208	19,812
Contract contingencies	1,119	1,120
Countersigned contingencies	153	156
Total ...	19,480	21,088

III.—Imported Foreign Liquors.

3. Sixteen licenses were issued at Aden for the sale of foreign liquors, 4 licenses for the sale of foreign liquors under " Military Tenant System ", 8 licenses for the sale of foreign and Indian made essences, 10 licenses for the sale of denatured spirits, 9 club licenses for the sale of foreign liquors, potable spirits and malt liquors of Indian manufacture, 2 licenses for the sale of country liquor, 2 licenses for the sale of hemp drugs, 2 licenses for the sale of opium, 2 licenses for the sale of cocaine (chemists) and 8 licenses for

the sale of dangerous drugs (medical practitioners). At Perim one license was issued for the sale of foreign liquors.

The details of the quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim, respectively, during the year under report and the previous year are shown in Appendix II.

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is shown in the following tabular statement:—

Items.	1928-29.	1929-30.
	Gls.	Gls.
Date liquor (50° U.P.)	8,700	8,145
Date liquor (30° U.P.)	300	332
Total in terms of 50° U.P. ...	9,120	8,609·800

V.—Intoxicating Drugs.

5. The quantity of Intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1929-30 and the previous year is as under:—

District.	Ganja.		Bhang.	
	1928-29.	1929-30.	1928-29.	1929-30.
	Srs. T.	Srs. T.	Srs. T.	Srs. T.
Aden and Shaikh Othman ...	79 18	40 12	0 63	0 64
Perim	.....	.....	.....	.....

The fall in the consumption of hemp drugs is mainly attributable to the removal of the Indian troops from Aden.

VI.—Cocaine.

6. The cocaine transactions during the year are shown in Appendix III appended to this report. Balance on 31st March 1930 was 3,362 grains.

VII.—Opium.

7. Forty-four seers and thirteen tolas of excise opium were sold by the contractor during the year under report against 39 seers and 65 tolas in the preceding year. The license fee for the retail vend of opium and the gain on sale of opium are shown in Appendix I, *vide* items 7 and 8. The details of opium transactions are given in the appended statement—Appendix III.

8. No quantities of opium were issued in 1929-30 for veterinary or quasi-veterinary purposes, *vide* G. R., R. D., No. 3494/24, dated 3rd April 1925.

VIII.—Incidence of Taxation.

9. The incidence of Abkari taxation per head of population for the year 1929-30 is constrasted in the following statement with that of the previous year :—

District.	Population as per Census of 1921.	1928-29.		1929-30.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	54,497	2,21,538	4 1 1	1,96,544	3 9 8
Perim	2,070	5,100	2 7 5	5,845	2 13 2
Total ...	56,567	2,26,638	4 0 1	2,02,389	3 9 3

IX.—Offences.

10. During the year under report sixteen cases of illicit importation of liquor and perfumed spirits and three cases of illicit sale of liquor and hemp drugs were detected against twelve cases of illicit importation of liquor and perfumed spirits and three cases of illicit sale of liquor and hemp drugs in 1928-29.

X.—Head of Department.

11. The following officers held charge of the office of the Collector of Abkari during the year :—

Captain F. E. Laughton, and
Colonel B. R. Reilly, C.I.E., O.B.E.

J. R. L. BRADSHAW,
Captain,
Collector of Salt and Excise, Aden.

No. A/476-5350.

THE RESIDENCY :
Aden, 13th September 1930.

Submitted to Government in the Revenue Department, Bombay.

(Signed) B. R. REILLY,
Acting Resident and Commander-in-Chief,
Aden.

APPENDIX I.

Comparative statement showing sources of Excise Revenue realised in Aden and Perim during the financial years 1928-29 and 1929-30.

Items.	Aden.		Perim.		Total.		Remarks.
	1928-29.	1929-30.	1928-29.	1929-30.	1928-29.	1929-30.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Duty on imported Foreign liquors.	1,70,218	1,45,344	4,847	5,623	1,75,065	1,50,967	
2 License fees for the sale of foreign liquors.	10,054	10,290	253	222	10,307	10,512	
3 Still head duty on country liquor.	34,200	30,525	...	...	34,200	30,525	
4 License fee for the manufacture and sale of country liquor.	1,616	1,576	...	...	1,616	1,576	
5 Duty on intoxicating drugs.	.....	2,800	...	...	...	2,800	
6 License fees for the manufacture and sale of intoxicating drugs.	450	260	...	...	450	260	
7 License fees for the Opium Farm.	726	450	...	...	726	450	
8 Gain on sale of opium.	1,833	2,068	...	...	1,833	2,068	
9 Miscellaneous ...	2,441	2,195	...	...	2,441	2,195	
Total ...	2,21,538	1,95,508	5,100	5,845	2,26,638	2,01,353	
Refunds ...	1,568	196	...	...	1,568	196	
Net Total ...	2,19,970	1,95,312	5,100	5,845	2,25,070	2,01,157	

J. R. L. BRADSHAW,
Captain,
Collector of Salt and Excise, Aden.

APPENDIX II.

Comparative statement of quantities of imported Foreign Wines, Spirits and Malt Liquors passed for consumption in Aden and Perim during the financial years 1928-29 and 1929-30.

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1928-29.	1929-30.	1928-29.	1929-30.	1928-29.	1929-30.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1 Ale, porter, beer, cider and other fermented liquors.	1,13,241	77,315	1,625	2,050	1,14,866	79,365	...	35,926	425	...
2 Denatured Spirits ...	593	843	...	...	593	843	250	...	...	...
3 Perfumed Spirits ...	63	78	...	...	63	78	15	...	...	...
4 Liqueurs, Cordials mixtures and other preparations containing spirits.	99	38	1	3	100	41	...	61	2	...
5 All other sorts of spirits.	4,457	4,236	179	198	4,636	4,434	...	221	19	...
6 Champagne and all other sorts of wines not containing more than 42 per cent. of proof spirit.	178	123	...	2	178	125	...	55	2	...
7 All other sorts of wine not containing more than 42 per cent. of proof spirit.	2,058	1,806	18	33	2,076	1,839	...	252	15	...
Total ...	1,20,689	84,439	1,823	2,286	1,22,512	86,725	265	36,515	463	...

J. R. L. BRADSHAW,
Captain,
Collector of Salt and Excise, Aden.

APPENDIX III.

Statement showing the transactions in Opium and Cocaine during the year 1929-30.

Name of drugs, preparations, admixtures, etc.	Opening balance on 1st April 1929.	Imported		Exported.	Consumed.	Balance on 31st March 1930.
		From.	Quantity.			
1. Crude opium ...	{ Seers 1 / Tolas 34 }	India ...	Seers 60	...	{ Seers 44 / Tolas 13 }	Seer 17 / Tolas 21
2. Opium medicinal.	Grains 22,681½	London ...	Grains 11,268	...	Grains 3,856½	„ 30,093
3. Liq. Morph. Hydro. Chlor.	„ 912½	„ ...	„ 15,360	...	„ 11,880½	„ 3,991
4. Morph. Hydro. Chlor.	„ 1,080	„ ...	„ 240	...	„ 554	„ 766
5. Liq. Morph. Acetas.	„ 1,400	.....	.....	...	.....	„ 1,400
6. Morph. Acetas.	„ 2,635½	.....	.....	...	.....	„ 2,635½
7. Cocaine ...	„ 3,291½	London ...	Grains 243	...	Grains 1,172½	„ 3,362
8. Heroin ...	„ 3½	.....	.....	...	.....	„ 3½
9. Hemp drugs ...	„ 11,208	.....	.....	...	.....	„ 11,208

J. R. L. BRADSHAW,
Captain,
Collector of Salt and Excise, Aden.

Annual Reports.

Reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the financial year 1929-30.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/282.

Bombay Castle, 20th April 1931.

Read Reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the year 1929-30 submitted by the Commissioner of Excise, the Commissioner in Sind and the Resident and Commander-in-Chief, Aden.

RESOLUTION.—In the Presidency (excluding Sind) there was an increase during 1929-30 of 51,300 proof gallons in the consumption of country spirit as compared with the preceding year. The increase occurred in the districts of Ahmedabad, Surat, Bombay Suburban, Panchmahals, Dharwar, Belgaum, Bijapur, Satara, Poona, Nasik and East and West Khandesh and the Town and Island of Bombay. The remaining districts showed a decrease in consumption. In Bombay the increase was due to the absence of industrial trouble which had reduced consumption in the previous year. In other places the increase was due to (1) the lowering of selling prices by licensees in certain places on account of competition, (2) the large number of marriages celebrated amongst the drinking classes with a view to evading the Sarda Act which came into force from 1st April 1930, (3) the increase in the limit of possession of country spirit and (4) the sale of 25° U.P. spirit at many order shops. The main decreases in consumption were in the districts of Broach, the Panch Mahals, Kolaba and Ahmednagar and are ascribed to general trade depression and high selling prices. The rations fixed for the year 1929-30 were the same as those for the year 1928-29, but the former include in all cases the extra ration of 20 per cent. allowed to order shops in case of necessity. In spite of an increase in consumption as compared with the previous year, the total consumption fell below the allotted ration by 476,500 proof gallons. In Sind the consumption of country spirit decreased from 116,700 proof gallons in 1928-29 to 108,100 proof gallons in 1929-30. In the districts of Nawabshah, Sukkur and Larkana an increase in consumption is attributed to the prevalence of cholera and the celebration of an unusually large number of marriages

at the close of the year owing to the passing of the Sarda Act. The decrease in the district of Karachi was due to a combination among the licensees, while that in the districts of Hyderabad, Thar Parkar and Upper Sind Frontier was the result of the general trade depression and the unfavourable character of the year on account of heavy rains and floods.

2. In the Presidency (excluding Sind) the number of shops for the retail vend of country spirit increased from 1,579 in 1928–29 to 1,607 in the year under report. Twenty-eight additional shops were opened or reopened on the recommendation of the Excise Advisory Committees concerned in places where they were required to meet the legitimate needs of the drinking public. The number of shops in Sind remained stationary.

3. The revenue from country spirit (i.e., still-head duty, license and vend fees) in the Presidency (excluding Sind) increased from Rs. 2,07,77,000 to Rs. 2,15,54,000 while in Sind it decreased from Rs. 23,46,000 to Rs. 21,76,000. For the whole Presidency therefore there was an increase of Rs. 6,07,000.

4. The consumption of toddy in the Presidency (excluding Sind) increased by 1,335,600 gallons and in Sind by 4,800 gallons. The number of trees tapped in the Presidency (excluding Sind) increased by 52,90 and the number of licenses decreased by 517. The increase in consumption is shared by all the districts except Ratnagiri, Kanara, Belgaum, Sholapur, Satara, Poona and Ahmednagar and the Town and Island of Bombay. The increase of 762,100 gallons in consumption and of 17,124 in the number of trees tapped in the Thana District was due to the fact that in the previous year on account of the boycott of the toddy auctions in the Umbergaon Petha there was an abnormal fall in consumption as also in the number of trees tapped. The increase in consumption of 548,600 gallons and of 23,607 in the number of trees tapped in the Surat District was due to the fact that in the year 1928–29 many shops and booths had remained undisposed of for want of bids, resulting in a considerable decrease in consumption as compared with that of 1927–28. The celebration of a large number of marriages during the year on account of the passing of the Sarda Act was also responsible for increased consumption. The decrease in the number of licenses in spite of the rise in consumption was mainly due to the decrease in the number of domestic consumption licenses in the Panch Mahals District owing to restrictions imposed on their grant. In Sind the increase in consumption was caused partly by a succession of seasonal rains in Karachi and Hyderabad and partly by the diversion of consumers of country spirit to toddy which was sold at a cheaper rate. The total revenue from toddy increased from Rs. 45,79,000 to Rs. 51,25,000.

5. There was an all-round increase in the consumption of foreign liquor. The imports increased by 355,342 gallons in the Presidency other than Sind and by 80,154 gallons in Sind. A large part of the imports is, however, exported to other provinces, and the figures of sales

as indicating consumption, are alone important. These show an increase in consumption. The notable increase in the sales of fermented liquor, i.e., 149,900 gallons, in the Presidency (excluding Sind) is explained by the popularity of cheap foreign beers among the Bombay millhands. The consumption of Indian-made spirits in the Presidency other than Sind showed a large increase due to their cheapness as compared with imported spirit. The sales of denatured spirits show an increase of 16,855 bulk gallons, due mostly to the use of this spirit for stoves and in arts and industries. In some districts the increase is attributed to the use of denatured spirit for potable purposes by the poorer classes owing to high price of and restrictions on country spirit.

6 The consumption of ganja decreased from 32,900 seers to 31,600 seers in the Presidency other than Sind and from 582 seers to 500 seers in Sind. The decrease was mainly in Bombay City and the districts of Poona, Sholapur, Ahmedabad and Nasik. In Bombay City the decrease is reported to be due to the diversion of ganja addicts to illicit charas, while in the districts it is attributed to high selling prices charged at the shops. The consumption of bhang also showed a decrease of 141 seers in the Presidency (excluding Sind) and 8,868 seers in Sind. The large decrease in Sind is attributed to the general economic depression and unfavourable character of the year on account of abnormal rains and floods. The remarkable increase of 4,106 seers in the consumption of charas in Sind was the result of the reduction of duty from Rs. 60 to Rs. 20 per seer and the fixation of the maximum selling price at the low rate of 12 annas a tola. The total revenue derived from the sale of hemp drugs throughout the Presidency was Rs. 25,98,916 as against Rs. 27,23,917 in the previous year.

7. The sales of opium decreased from 22,100 seers to 21,350 seers in the Presidency other than Sind and from 5,300 seers to 5,100 seers in Sind. The decrease in the Presidency excluding Sind was due to trade depression and the high selling prices charged by licensees as a result of heavy vend fees which they had to pay on account of keen competition. In Sind the decrease in consumption is attributed to high selling prices and the unfavourable character of the season owing to abnormal rains and floods. The revenue derived from opium decreased from Rs. 29,02,000 to Rs. 28,09,000 in the Presidency other than Sind and from Rs. 5,48,000 to Rs. 5,37,000 in Sind.

8. The gross total expenditure on administration, exclusive of (1) refunds (Rs. 2,28,627) and (2) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency (excluding Sind) in lieu of the one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048) was in the Presidency (excluding Sind) Rs. 26,09,000 as against Rs. 26,41,000 in the previous year, and in Sind Rs. 3,41,000 as against Rs. 3,50,000. The net excise revenue increased from Rs. 3,15,80,000 to Rs. 3,33,36,000 in the Presidency other than Sind. In Sind there was a decrease of Rs. 2,33,000

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9. The thanks of Government are due to the Commissioner and the officers serving under him for the efficient working of the department during the year under report.

By order of the Government of Bombay
(Transferred Departments),

H. V. R. IENGAR,
Acting Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
The Resident and Commander-in-Chief, Aden,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Collector of Bombay,
The Collector of Abkari, Aden,
The Superintendent of Salt and Excise, Sind,
The Inspector General of Police,
The Commissioner of Police, Bombay,
The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
The Political Agent, Mahi Kantha,
The Political Agent, Rewa Kantha,
The Political Agent, Sawantwadi,
The Accountant General,
The Director of Information and Labour Intelligence,
The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Political Department,
The Home Department,
The Public Works Department,
The Finance Department,
The Government of India (by letter),
The High Commissioner for India, London (by letter).

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